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# Central Government Supply Estimates 2018-19

## Supplementary Estimates

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February 2019



HC 1966

Central Government Supply Estimates 2018-19

Supplementary Estimates

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# Central Government Supply Estimates 2018-19

## Supplementary Estimates

for the year ending 31 March 2019

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*Presented to the House of Commons by Command of Her Majesty*

*Ordered by the House of Commons*

*to be printed on 11 February 2019*

HC 1966





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**TREASURY CHAMBERS**  
11 February 2019

**MEL STRIDE**

# Section 1.

## Introduction

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1. Supply Estimates are the means by which the government seeks authority from Parliament for its own spending each year. A full description of Supply Estimates was included in *Central Government Supply Estimates 2018-19: Main Supply Estimates* (HC 957) presented to Parliament on 19 April 2018.

### Supplementary, Revised and New Estimates

2. In a financial year the government may need to ask Parliament for additional resources, capital and/or cash by means of a Supplementary Estimate. There is one scheduled opportunity for departments to amend departmental budgets and Estimates, the details of which are set out in this booklet.
3. Revised Estimates are rare but they may be presented in the summer to replace corresponding Main Estimates before Parliament formally approves them. Revised Estimates normally reduce the amount sought in the original Estimate or vary the way in which it is spent. New Estimates may also be introduced, for example to reflect a new entity, and are usually presented at the same time as the Supplementary Estimates.

### Out-of-Turn Supplementary Estimates

4. In addition, Out-of-Turn Supplementary Estimates may be presented at any time during the year whilst Parliament is sitting. This is only allowed in the most exceptional circumstances, where urgent additional provision is needed at short notice and where this cannot wait for a normal Estimates round.

### Total Estimates to date

5. For the current year, Main Estimates were presented to Parliament on 19 April 2018 (HC 957). This booklet sets out the request for changes since that publication.

### Original provision, changes and revised Supply

6. **Table 1** below shows the total voted Supply provision sought for 2018-19 in the Main Estimates, the changes sought in the Supplementary Estimates and the revised plans.

**Table 1 Summary of Changes to Supply provision sought, current year**

	£ million		
	2018-19† ††	2018-19 †	2018-19 †
	Present Plans	Changes	Revised Plans
Total Resource and Capital Departmental Expenditure Limit †††	319,654	19,463	339,117
Total Resource and Capital Annually Managed Expenditure	220,383	-47,820	172,563
<b>Total Net Budget</b>	<b>540,037</b>	<b>-28,357</b>	<b>511,680</b>
Total Non-Budget Expenditure	61,776	7,008	68,784
<b>Total Resource and Capital in Estimates</b>	<b>601,813</b>	<b>-21,349</b>	<b>580,464</b>
Resource to cash adjustments	-98,346	30,754	-67,592
<b>Total Net Cash Requirement</b>	<b>503,467</b>	<b>9,405</b>	<b>512,872</b>

† Numbers may not add up in the table due to rounding.

†† Figures for the independent Estimates are provisional: check the published Supplementary Estimates 2018-19 for these bodies.

††† This measure of DEL includes grants paid to Academies which do not form part of DfE's RDEL and CDEL budgetary control totals set by HMT. See tables 3 and 5 for DFE's full budgetary DEL limits as set by HMT which include the net spending of Academies.

7. There are 48 Supplementary Estimates for central government departments, seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm 4 year plans were set in the 2015 Spending Review and Autumn Statement (Cm 9162) in November 2015, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2018* (Cm 9648) and section 1 of the Main Estimates 2018-19 (HC 957).
9. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the National Insurance Fund).

#### **In-year controls**

10. Parliament votes limits on:
  - The net resource DEL requirement;
  - The net capital DEL requirement;
  - The net resource AME requirement;
  - The net capital AME requirement;



- The net non-budget requirement; and
- The net cash requirement for the Estimate as a whole.

11. The operation of in-year controls for 2018-19 was explained in Section 1 of HC 957. Changes to resource DEL, administration budgets and capital DEL, as a result of the Supplementary Estimates are summarised in **Tables 3, 4 and 5**.
12. **Table 6** compares the present plans (voted spending only) for 2018-19 with the forecast outturn for the first 6 months of the year for each Estimate.

#### **Amendments to ‘Clear Line of Sight’ (Alignment) reforms**

13. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified the government’s financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010.
14. As mentioned in HC 957, where complete alignment of Parliamentary controls, departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education’s (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE’s Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate’s Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis. DFE’s budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the central government sector. DFE’s Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE’s Resource AME budget can be viewed in Part III Note A of DFE’s Estimate. The figures in DFE’s Estimate are consistent with those presented in the 2018-19 Main Estimates (HC 957).

#### **Parliamentary procedure**

15. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:
  - Seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
  - Increase or decrease the provision for existing services.
16. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in section 3 of HC 957.

#### **Format of Supplementary Estimates**

17. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in section 2 of HC 957.

#### **Introduction**

18. Each Supplementary begins with an introduction which explains why changes to the existing provision are being sought.

**Part I**

19. Part I of each Supplementary Estimate states, as necessary, the changes sought to resource DEL, capital DEL, resource AME, capital AME, non-budget expenditure and the net cash requirement (as relevant) for the financial year. It also reproduces the 'ambit', which is the formal description of all the expenditure and income (not just any new services) to be financed from the Estimate. Where an ambit has been amended since the publication of the Main Estimate, the new services or income will be identified by the insertion of an asterisk (\*) before the additional text.

**Part II**

20. Part II of the Supplementary Estimate contains 3 tables. The first table identifies the sections within each budgetary limit where changes to resources and capital are being proposed and also shows movement in cash. This is followed by a reproduction of original Main Estimate Part II table showing the revised subhead detail, including the additional provision sought for each subhead (including unchanged subheads) as a result of the Supplementary Estimate. The third table (Part II: resource to cash reconciliation) provides a reconciliation between the net resource total and the net cash requirement (NCR).

**Part III – other statements and notes**

21. Part III of the Supplementary Estimates contains a number of notes. Each Supplementary Estimate will contain at least:
- **Part III: Note A** - the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates. Individual Select Committees may, of course, request additional department-specific explanatory information to supplement this material;
  - **Part III: Note B** - an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
  - **Part III: Note C** - an analysis of extra receipts payable to the Consolidated Fund;
  - **Part III: Note D** - an Explanation of the Accounting Officer responsibilities.
22. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of the grants-in-aid (G-in-A) paid to arms length bodies (ALBs), changes in accounting policies, etc, where relevant.

**Accounting standards**

23. Departments have adopted two new International Financial Reporting Standards, IRFS 9 *Financial Instruments* and IRFS 15 *Revenue from Contracts with Customers* in this financial year 2018-19. Further guidance on their applicability can be found in the Financial Reporting Manual (FReM) and Application Guidance, both of which can be found on the GOV.UK website. Departments will reflect these changes in their annual report and accounts, showing the cumulative effect of applying these Standards to previous years. The budgetary impacts are reflected in the amounts requested in these Supply Estimates.

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
<b>Supply Estimates presented by HM Treasury</b>			
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	36,707,517	50,358	36,757,875
Capital	8,760,993	1,639,669	10,400,662
<b>Annually Managed Expenditure</b>			
Resource	1,382,550	-5,250,600	-3,868,050
Capital	<b>136,735</b>	-136,735	-
<b>Total Net Budget</b>			
Resource	38,090,067	-5,200,242	32,889,825
Capital	8,897,728	1,502,934	10,400,662
<b>Non-Budget Expenditure</b>	-	<b>5,000,000</b>	5,000,000
<b>Net Cash Requirement</b>	<b>37,862,589</b>	<b>1,758,027</b>	<b>39,620,616</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,592,522	-25,291	2,567,231
Capital	643,217	-36,535	606,682
<b>Annually Managed Expenditure</b>			
Resource	39,050	5,000	44,050
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,631,572	-20,291	2,611,281
Capital	643,217	-36,535	606,682
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,990,027</b>	<b>-54,596</b>	<b>2,935,431</b>
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	10,508,847	352,550	10,861,397
Capital	441,243	254,847	696,090
<b>Annually Managed Expenditure</b>			
Resource	2,696,929	1,439,655	4,136,584
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,205,776	1,792,205	14,997,981
Capital	441,243	254,847	696,090
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>13,324,272</b>	<b>868,898</b>	<b>14,193,170</b>
National Crime Agency			
<b>Departmental Expenditure Limit</b>			
Resource	449,156	18,043	467,199
Capital	50,000	4,395	54,395
<b>Annually Managed Expenditure</b>			
Resource	50,000	-	50,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	499,156	18,043	517,199
Capital	50,000	4,395	54,395
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>550,001</b>	<b>59,999</b>	<b>610,000</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	2,350,961	78,777	2,429,738
Capital	102,329	54,266	156,595
<b>Annually Managed Expenditure</b>			
Resource	100,000	100,000	200,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,450,961	178,777	2,629,738
Capital	102,329	54,266	156,595
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,376,807</b>	<b>98,043</b>	<b>2,474,850</b>
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	7,015,400	-203,236	6,812,164
Capital	2,651,886	476,614	3,128,500
<b>Annually Managed Expenditure</b>			
Resource	1	-74,548	-74,547
Capital	683,000	53,000	736,000
<b>Total Net Budget</b>			
Resource	7,015,401	-277,784	6,737,617
Capital	3,334,886	529,614	3,864,500
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,150,286</b>	<b>-604,535</b>	<b>9,545,751</b>
Department of Health and Social Care			
<b>Departmental Expenditure Limit</b>			
Resource	101,958,103	2,039,675	103,997,778
Capital	6,364,359	-381,052	5,983,307
<b>Annually Managed Expenditure</b>			
Resource	10,526,334	2,400,000	12,926,334
Capital	15,000	-	15,000
<b>Total Net Budget</b>			
Resource	112,484,437	4,439,675	116,924,112
Capital	6,379,359	-381,052	5,998,307
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>109,261,947</b>	<b>186,123</b>	<b>109,448,070</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	5,665,720	-134,541	5,531,179
Capital	216,721	118,685	335,406
<b>Annually Managed Expenditure</b>			
Resource	78,673,465	651,482	79,324,947
Capital	246,351	52,229	298,580
<b>Total Net Budget</b>			
Resource	84,339,185	516,941	84,856,126
Capital	463,072	170,914	633,986
<b>Non-Budget Expenditure</b>	<b>2,170,968</b>	<b>363,576</b>	<b>2,534,544</b>
<b>Net Cash Requirement</b>	<b>87,702,833</b>	<b>1,334,611</b>	<b>89,037,444</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource †	66,470,105	11,506,586	77,976,691
Capital †	5,182,037	342,333	5,524,370
<b>Annually Managed Expenditure</b>			
Resource	-3,222,015	1,881,469	-1,340,546
Capital	18,635,006	4,117,794	22,752,800
<b>Total Net Budget</b>			
Resource	63,248,090	13,388,055	76,636,145
Capital	23,817,043	4,460,127	28,277,170
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>82,494,384</b>	<b>4,775,855</b>	<b>87,270,239</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	132,800	-5,387	127,413
Capital	-	6,400	6,400
<b>Annually Managed Expenditure</b>			
Resource	-794	700	-94
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	132,006	-4,687	127,319
Capital	-	6,400	6,400
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>129,237</b>	<b>1,013</b>	<b>130,250</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	17,589	1,054	18,643
Capital	100	-	100
<b>Annually Managed Expenditure</b>			
Resource	-167	-	-167
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,422	1,054	18,476
Capital	100	-	100
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,633</b>	<b>977</b>	<b>18,610</b>
Department for Business, Energy and Industrial Strategy			
<b>Departmental Expenditure Limit</b>			
Resource	2,915,775	50,913	2,966,688
Capital	10,768,777	727,490	11,496,267
<b>Annually Managed Expenditure</b>			
Resource	3,843,793	-93,863,457	-90,019,664
Capital	-149,397	336,878	187,481
<b>Total Net Budget</b>			
Resource	6,759,568	-93,812,544	-87,052,976
Capital	10,619,380	1,064,368	11,683,748
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,782,871</b>	<b>623,290</b>	<b>16,406,161</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	3,741,922	770,158	4,512,080
Capital	8,069,900	430,672	8,500,572
<b>Annually Managed Expenditure</b>			
Resource	9,081,246	-431,944	8,649,302
Capital	5,746,174	795,528	6,541,702
<b>Total Net Budget</b>			
Resource	12,823,168	338,214	13,161,382
Capital	13,816,074	1,226,200	15,042,274
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,974,501</b>	<b>1,136,003</b>	<b>20,110,504</b>
Department for Exiting the European Union			
<b>Departmental Expenditure Limit</b>			
Resource	92,235	-1,667	90,568
Capital	750	-20	730
<b>Annually Managed Expenditure</b>			
Resource	3,000	-	3,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	95,235	-1,667	93,568
Capital	750	-20	730
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>92,535</b>	<b>-1,687</b>	<b>90,848</b>
Department for International Trade			
<b>Departmental Expenditure Limit</b>			
Resource	354,145	67,563	421,708
Capital	3,501	15,794	19,295
<b>Annually Managed Expenditure</b>			
Resource	3,000	-	3,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	357,145	67,563	424,708
Capital	3,501	15,794	19,295
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>439,146</b>	<b>24,954</b>	<b>464,100</b>
Department for Digital, Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	1,679,965	141,013	1,820,978
Capital	585,024	-137,333	447,691
<b>Annually Managed Expenditure</b>			
Resource	3,302,212	398,211	3,700,423
Capital	343,708	-10,438	333,270
<b>Total Net Budget</b>			
Resource	4,982,177	539,224	5,521,401
Capital	928,732	-147,771	780,961
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,549,965</b>	<b>-108,994</b>	<b>5,440,971</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
Ministry of Housing, Communities and Local Government			
<b>Departmental Expenditure Limits - Communities</b>			
Resource	2,817,563	-282,026	2,535,537
Capital	9,416,579	-1,298,342	8,118,237
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	4,303,812	534,164	4,837,976
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	22,582,716	234,928	22,817,644
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,704,091	487,066	30,191,157
Capital	9,416,579	-1,298,342	8,118,237
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,590,322</b>	<b>-3,341,114</b>	<b>19,249,208</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	6,800,011	1,179,697	7,979,708
Capital	532,150	-15,632	516,518
<b>Annually Managed Expenditure</b>			
Resource	261,000	402,000	663,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,061,011	1,581,697	8,642,708
Capital	532,150	-15,632	516,518
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,942,560</b>	<b>1,164,324</b>	<b>8,106,884</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	521,841	-9,487	512,354
Capital	9,600	-	9,600
<b>Annually Managed Expenditure</b>			
Resource	3,050	3,000	6,050
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	524,891	-6,487	518,404
Capital	9,600	-	9,600
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>541,667</b>	<b>-9,487</b>	<b>532,180</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	52,700	7,000	59,700
Capital	2,300	-100	2,200
<b>Annually Managed Expenditure</b>			
Resource	1,000	1,500	2,500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	53,700	8,500	62,200
Capital	2,300	-100	2,200
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>52,300</b>	<b>6,900</b>	<b>59,200</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	12,210	-1,056	11,154
Capital	4,200	1,500	5,700
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	12,210	-1,056	11,154
Capital	4,200	1,500	5,700
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>14,640</b>	<b>444</b>	<b>15,084</b>
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	1,808,965	243,866	2,052,831
Capital	613,000	127,228	740,228
<b>Annually Managed Expenditure</b>			
Resource	214,022	-270,000	-55,978
Capital	16,000	-	16,000
<b>Total Net Budget</b>			
Resource	2,022,987	-26,134	1,996,853
Capital	629,000	127,228	756,228
<b>Non-Budget Expenditure</b>	<b>10,000</b>	<b>1</b>	10,001
<b>Net Cash Requirement</b>	<b>2,369,481</b>	<b>976,605</b>	<b>3,346,086</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,452,257	335,517	3,787,774
Capital	249,800	126,067	375,867
<b>Annually Managed Expenditure</b>			
Resource	12,449,673	156,192	12,605,865
Capital	10	-	10
<b>Total Net Budget</b>			
Resource	15,901,930	491,709	16,393,639
Capital	249,810	126,067	375,877
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,795,966</b>	<b>621,214</b>	<b>16,417,180</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	165,210	89,330	254,540
Capital	224,000	-42,810	181,190
<b>Annually Managed Expenditure</b>			
Resource	-387,116	11,605,834	11,218,718
Capital	-6,433,800	-2,093,250	-8,527,050
<b>Total Net Budget</b>			
Resource	-221,906	11,695,164	11,473,258
Capital	-6,209,800	-2,136,060	-8,345,860
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-4,504,828</b>	<b>-1,756,645</b>	<b>-6,261,473</b>



**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	397,792	178,385	576,177
Capital	29,657	90,829	120,486
<b>Annually Managed Expenditure</b>			
Resource	5,000	-	5,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	402,792	178,385	581,177
Capital	29,657	90,829	120,486
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>451,971</b>	<b>295,202</b>	<b>747,173</b>
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	9,480	576	10,056
Capital	50	-	50
<b>Annually Managed Expenditure</b>			
Resource	-	900	900
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,480	1,476	10,956
Capital	50	-	50
<b>Non-Budget Expenditure</b>	<b>29,439,368</b>	<b>552,215</b>	<b>29,991,583</b>
<b>Net Cash Requirement</b>	<b>29,448,827</b>	<b>552,791</b>	<b>30,001,618</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	22,250	2,533	24,783
Capital	270	211	481
<b>Annually Managed Expenditure</b>			
Resource	-	-30	-30
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,250	2,503	24,753
Capital	270	211	481
<b>Non-Budget Expenditure</b>	<b>15,601,900</b>	<b>484,500</b>	<b>16,086,400</b>
<b>Net Cash Requirement</b>	<b>15,622,218</b>	<b>487,244</b>	<b>16,109,462</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	4,650	265	4,915
Capital	30	-	30
<b>Annually Managed Expenditure</b>			
Resource	-	7	7
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,650	272	4,922
Capital	30	-	30
<b>Non-Budget Expenditure</b>	<b>14,554,123</b>	<b>607,355</b>	<b>15,161,478</b>
<b>Net Cash Requirement</b>	<b>14,558,644</b>	<b>607,589</b>	<b>15,166,233</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	132,700	-2,600	130,100
Capital	630	-	630
<b>Annually Managed Expenditure</b>			
Resource	3,300	-	3,300
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	136,000	-2,600	133,400
Capital	630	-	630
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>137,290</b>	<b>-2,600</b>	<b>134,690</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	25,950	-500	25,450
Capital	2,200	-	2,200
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	25,950	-500	25,450
Capital	2,200	-	2,200
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>26,480</b>	<b>-500</b>	<b>25,980</b>
Competition and Markets Authority			
<b>Departmental Expenditure Limit</b>			
Resource	72,226	21,900	94,126
Capital	7,400	15,700	23,100
<b>Annually Managed Expenditure</b>			
Resource	2,500	-	2,500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	74,726	21,900	96,626
Capital	7,400	15,700	23,100
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>77,140</b>	<b>35,600</b>	<b>112,740</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	286,449	-3,751	282,698
Capital	13,430	5,622	19,052
<b>Annually Managed Expenditure</b>			
Resource	-840	4,185	3,345
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	285,609	434	286,043
Capital	13,430	5,622	19,052
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>278,280</b>	<b>1,871</b>	<b>280,151</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	80,676	7,831	88,507
Capital	3,900	4,590	8,490
<b>Annually Managed Expenditure</b>			
Resource	9,603	-	9,603
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	90,279	7,831	98,110
Capital	3,900	4,590	8,490
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>82,788</b>	<b>13,826</b>	<b>96,614</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	33,912	2,192	36,104
Capital	3,470	-649	2,821
<b>Annually Managed Expenditure</b>			
Resource	-61	47	-14
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,851	2,239	36,090
Capital	3,470	-649	2,821
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,134</b>	<b>-857</b>	<b>31,277</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	2,880	-166	2,714
Capital	500	-	500
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,880	-166	3,714
Capital	500	-	500
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,990</b>	<b>-166</b>	<b>1,824</b>
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	-30	-29
Capital	200	30	230
<b>Annually Managed Expenditure</b>			
Resource	141	419	560
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	142	389	531
Capital	200	30	230
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>215</b>	<b>-</b>	<b>215</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	701	1	702
Capital	1,000	-198	802
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	701	1	702
Capital	1,000	-198	802
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,331</b>	<b>-197</b>	<b>2,134</b>
Office of Rail and Road			
<b>Departmental Expenditure Limit</b>			
Resource	3	-	3
Capital	720	-	720
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	-	3
Capital	720	-	720
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	140	1	141
Capital	170	-	170
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	140	1	141
Capital	170	-	170
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,313</b>	<b>-</b>	<b>2,313</b>
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	1,301	-	1,301
Capital	300	-	300
<b>Annually Managed Expenditure</b>			
Resource	102,374	31,000	133,374
Capital	671,368	54,000	725,368
<b>Total Net Budget</b>			
Resource	103,675	31,000	134,675
Capital	671,668	54,000	725,668
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>363,628</b>	<b>-</b>	<b>363,628</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	28,911	1,297	30,208
Capital	1,116	-	1,116
<b>Annually Managed Expenditure</b>			
Resource	-2,147	-	-2,147
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,764	1,297	28,061
Capital	1,116	-	1,116
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>28,927</b>	<b>3,220</b>	<b>32,147</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	120,286	8,086	128,372
Capital	65,855	-10,919	54,936
<b>Annually Managed Expenditure</b>			
Resource	12,050	28,756	40,806
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	132,336	36,842	169,178
Capital	65,855	-10,919	54,936
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>176,689</b>	<b>-4,661</b>	<b>172,028</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	17,090	-	17,090
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,090	-	17,090
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,040</b>	-	<b>17,040</b>
Crown Estate Office			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	-	2,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	-	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	-	<b>2,357</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
<b>Armed Forces Pension and Compensation Schemes</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,543,361	2,760,000	9,303,361
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,543,361	2,760,000	9,303,361
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,847,555</b>	-	<b>1,847,555</b>
<b>Department for International Development: Overseas Superannuation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	57,900	-	57,900
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	57,900	-	57,900
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>65,300</b>	-	<b>65,300</b>
<b>National Health Service Pension Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	26,261,063	10,328,937	36,590,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,261,063	10,328,937	36,590,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-199,118</b>	<b>382,152</b>	<b>183,034</b>
<b>Teachers' Pensions Scheme (England and Wales)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,111,929	9,516,840	24,628,769
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	15,111,929	9,516,840	24,628,769
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,921,859</b>	<b>-262,599</b>	<b>3,659,260</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	260,343	2,782	263,125
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	260,343	2,782	263,125
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>234,303</b>	<b>4,858</b>	<b>239,161</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	247,313	597,168	844,481
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	247,313	597,168	844,481
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-76,569</b>	<b>6,824</b>	<b>-69,745</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,084,216	6,350,087	15,434,303
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,084,216	6,350,087	15,434,303
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,745,618</b>	<b>-444,827</b>	<b>2,300,791</b>
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,168,000	-	1,168,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,168,000	-	1,168,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,400,000</b>	<b>10,000</b>	<b>1,410,000</b>

**Table 2 Supply Estimates by department (voted)**

£'000

	Current Plans	Changes	Revised Plans
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	263,824,729	17,019,593	280,844,322
Capital	55,023,364	2,519,352	57,542,716
<b>Annually Managed Expenditure</b>			
Resource	200,472,359	-50,989,480	149,482,879
Capital	19,910,155	3,169,006	23,079,161
<b>Total Net Budget</b>			
Resource	464,297,088	-33,969,887	430,327,201
Capital	74,933,519	5,688,358	80,621,877
<b>Total Non-Budget Expenditure</b>	61,776,359	7,007,647	68,784,006
<b>Total Net cash requirement</b>	502,753,352	9,444,992	512,198,344

**Supply Estimates presented elsewhere ††**

## House of Commons: Administration

<b>Departmental Expenditure Limit</b>			
Resource	317,100	-25,000	292,100
Capital	204,100	-50,000	154,100
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	317,100	-25,000	292,100
Capital	204,100	-50,000	154,100
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>433,100</b>	<b>-40,000</b>	<b>393,100</b>

## National Audit Office

<b>Departmental Expenditure Limit</b>			
Resource	67,500	-	67,500
Capital	1,400	-	1,400
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	67,500	-	67,500
Capital	1,400	-	1,400
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>65,707</b>	<b>-</b>	<b>65,707</b>

## Electoral Commission

<b>Departmental Expenditure Limit</b>			
Resource	16,571	-200	16,371
Capital	972	-130	842
<b>Annually Managed Expenditure</b>			
Resource	115	224	339
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,686	24	16,710
Capital	972	-130	842
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,937</b>	<b>-130</b>	<b>16,807</b>



**Table 2 Supply Estimates by department (voted)**

£'000

	Current Plans	Changes	Revised Plans
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	195,064	-2,050	193,014
Capital	1,265	1,600	2,865
<b>Annually Managed Expenditure</b>			
Resource	50	450	500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	195,114	-1,600	193,514
Capital	1,265	1,600	2,865
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>196,070</b>	-	<b>196,070</b>
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,137	-18	2,119
Capital	50	18	68
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,137	-18	2,119
Capital	50	18	68
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,132</b>	<b>126</b>	<b>2,258</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	598,372	-27,268	571,104
Capital	207,787	-48,512	159,275
<b>Annually Managed Expenditure</b>			
Resource	165	674	839
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	598,537	-26,594	571,943
Capital	207,787	-48,512	159,275
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	<b>713,946</b>	<b>-40,004</b>	<b>673,942</b>

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	264,423,101	16,992,325	281,415,426
Capital	55,231,151	2,470,840	57,701,991
<b>Annually Managed Expenditure</b>			
Resource	200,472,524	-50,988,806	149,483,718
Capital	19,910,155	3,169,006	23,079,161
<b>Total Net Budget</b>			
Resource	464,895,625	-33,996,481	430,899,144
Capital	75,141,306	5,639,846	80,781,152
<b>Total Non-Budget Expenditure</b>	<b>61,776,359</b>	<b>7,007,647</b>	<b>68,784,006</b>
<b>Total Net cash requirement</b>	<b>503,467,298</b>	<b>9,404,988</b>	<b>512,872,286</b>

† This measure of DEL includes grants paid to Academies which do not form part of DfE's RDEL and CDEL budgetary control totals set by HMT. See tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT which include the net spending of Academies.

†† Figures for the independent entities are provisional. See their published Estimates for the final provision.

**Table 3 Resource Departmental Expenditure Limits 2018-19**

Department †	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Ministry of Defence	36,707,517	50,358	36,757,875	-	36,757,875
Security and Intelligence Agencies	2,592,522	-25,291	2,567,231	-	2,567,231
Home Office	10,508,847	352,550	10,861,397	-	10,861,397
National Crime Agency	449,156	18,043	467,199	-	467,199
Foreign and Commonwealth Office	2,350,961	78,777	2,429,738	-	2,429,738
Department for International Development	7,479,400	-154,236	6,812,164	513,000	7,325,164
Department of Health and Social Care	123,518,099	2,406,022	103,997,778	21,926,343	125,924,121
Department for Work and Pensions	6,149,528	-105,886	5,531,179	512,463	6,043,642
Department for Education ††	68,370,105	11,163,625	57,384,120	22,149,610	79,533,730
Office for Standards in Education, Children's Services and Skills	132,800	-5,387	127,413	-	127,413
Office of Qualifications and Examinations Regulation	17,589	1,054	18,643	-	18,643
Department for Business, Energy and Industrial Strategy	1,937,500	-503,087	2,966,688	-1,532,275	1,434,413
Department for Transport	3,761,008	764,224	4,512,080	13,152	4,525,232
Department for Exiting the European Union	92,235	-1,667	90,568	-	90,568
Department for International Trade	354,145	67,563	421,708	-	421,708
Department for Digital, Culture, Media and Sport	1,679,965	141,013	1,820,978	-	1,820,978
MHCLG - Housing and Communities	2,817,563	-282,026	2,535,537	-	2,535,537
MHCLG - Local Government	4,303,812	534,164	4,837,976	-	4,837,976
Ministry of Justice	6,922,563	1,184,471	7,979,708	127,326	8,107,034
Crown Prosecution Service	521,841	-9,487	512,354	-	512,354
Serious Fraud Office	52,700	7,000	59,700	-	59,700
HM Procurator General and Treasury Solicitor	12,210	-1,056	11,154	-	11,154
Department for Environment, Food and Rural Affairs	1,808,965	243,866	2,052,831	-	2,052,831
HM Revenue and Customs	3,739,257	335,517	3,787,774	287,000	4,074,774
HM Treasury	172,510	89,330	254,540	7,300	261,840
Cabinet Office	406,662	178,385	576,177	8,870	585,047
Scottish Government	15,492,893	1,215,355	-	16,708,248	16,708,248
Scotland Office and Office of the Advocate General	9,480	576	10,056	-	10,056
Northern Ireland Executive	10,817,613	413,396	-	11,231,009	11,231,009
Northern Ireland Office	22,330	3,001	24,783	548	25,331
Welsh Government	13,926,404	551,635	-	14,478,039	14,478,039
Wales Office	4,650	265	4,915	-	4,915
National Savings and Investments	132,700	-2,600	130,100	-	130,100
Charity Commission	25,950	-500	25,450	-	25,450
Competition and Markets Authority	72,226	21,900	94,126	-	94,126
The Statistics Board	286,449	-3,751	282,698	-	282,698
Food Standards Agency	80,676	7,831	88,507	-	88,507
The National Archives	33,912	2,192	36,104	-	36,104
United Kingdom Supreme Court	5,280	340	2,714	2,906	5,620
Government Actuary's Department	1	-30	-29	-	-29
Office of Gas and Electricity Markets	701	1	702	-	702
Office of Rail and Road	3	-	3	-	3
Water Services Regulation Authority	140	1	141	-	141
Export Credits Guarantee Department	1,301	-	1,301	-	1,301
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	29,103	1,297	30,208	192	30,400
House of Lords	120,286	8,086	128,372	-	128,372
House of Commons: Members	17,090	-	17,090	-	17,090
<b>Sub-total Central Government</b>	<b>327,938,648</b>	<b>18,746,834</b>	<b>260,251,751</b>	<b>86,433,731</b>	<b>346,685,482</b>

**Table 3 Resource Departmental Expenditure Limits 2018-19 (continued)**

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
House of Commons: Administration †††	317,100	-25,000	292,100	-	292,100
National Audit Office †††	67,820	-	67,500	320	67,820
Electoral Commission †††	16,824	-200	16,371	253	16,624
Independent Parliamentary Standards Authority †††	195,064	-2,050	193,014	-	193,014
Local Government Boundary Commission for England †††	2,137	-18	2,119	-	2,119
<b>Sub-total independent bodies</b>	<b>598,945</b>	<b>-27,268</b>	<b>571,104</b>	<b>573</b>	<b>571,677</b>
<b>Total</b>	<b>328,537,593</b>	<b>18,719,566</b>	<b>260,822,855</b>	<b>86,434,304</b>	<b>347,257,159</b>

† The DELs above relate to individual departmental Supply Estimates: for DEL control purposes the Treasury may combine departments into groups to evaluate DEL breaches.

†† DfE budgets set by HMT in this table include the net spending of Academies which are not voted through the Estimates. The number voted for DfE in this table differs from the voted figures shown in DfE's Estimate and Table 2 because the Estimate and Table 2 include grants paid by DfE to Academies.

††† Figures for the independent entities are provisional: please see their published Estimates for the final provision.

**Table 4 Administration Budgets 2018-19**

Department	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Ministry of Defence	1,472,895	281,715	1,754,610	-	1,754,610
Security and Intelligence Agencies	75,000	-200	74,800	-	74,800
Home Office	319,245	19,471	338,716	-	338,716
National Crime Agency	30,950	-	30,950	-	30,950
Foreign and Commonwealth Office	184,223	8,825	193,048	-	193,048
Department for International Development	116,400	20,696	137,096	-	137,096
Department of Health and Social Care	2,845,985	31,809	2,877,794	-	2,877,794
Department for Work and Pensions	828,340	16,332	844,672	-	844,672
Department for Education	477,217	38,070	515,287	-	515,287
Office for Standards in Education, Children's Services and Skills	14,825	-	14,825	-	14,825
Office of Qualifications and Examinations Regulation	14,892	169	15,061	-	15,061
Department for Business, Energy and Industrial Strategy	403,733	79,033	485,766	-3,000	482,766
Department for Transport	269,000	12,872	281,843	29	281,872
Department for Exiting the European Union	92,235	-1,667	90,568	-	90,568
Department for International Trade	68,030	57,000	125,030	-	125,030
Department for Digital, Culture, Media and Sport	173,000	52,907	225,907	-	225,907
MHCLG - Housing and Communities	265,528	32,639	298,167	-	298,167
Ministry of Justice	392,124	18,971	411,095	-	411,095
Crown Prosecution Service	31,600	-1,350	30,250	-	30,250
Serious Fraud Office	7,400	-	7,400	-	7,400
HM Procurator General and Treasury Solicitor	12,210	-1,056	11,154	-	11,154
Department for Environment, Food and Rural Affairs	461,066	239,911	700,977	-	700,977
HM Revenue and Customs	903,332	62,779	913,937	52,174	966,111
HM Treasury	145,812	44,330	190,142	-	190,142
Cabinet Office	178,261	37,733	215,994	-	215,994
Scotland Office and Office of the Advocate General	9,050	676	9,726	-	9,726
Northern Ireland Office	15,946	2,118	18,064	-	18,064
Wales Office	4,460	235	4,695	-	4,695
National Savings and Investments	132,700	-2,600	130,100	-	130,100
Charity Commission	25,950	-500	25,450	-	25,450
Competition and Markets Authority	18,885	-	18,885	-	18,885
Food Standards Agency	36,491	9,230	45,721	-	45,721
The National Archives	9,540	480	10,020	-	10,020
United Kingdom Supreme Court	920	-	920	-	920
Government Actuary's Department	1	-30	-29	-	-29
Office of Gas and Electricity Markets	701	1	702	-	702
Office of Rail and Road	3	-	3	-	3
Water Services Regulation Authority	140	1	141	-	141
Export Credits Guarantee Department	1	-	1	-	1
<b>Total</b>	<b>10,038,091</b>	<b>1,060,600</b>	<b>11,049,488</b>	<b>49,203</b>	<b>11,098,691</b>

Table 5 Capital Departmental Expenditure Limits 2018-19

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
<b>Department †</b>					
Ministry of Defence	8,760,993	1,639,669	10,400,662	-	10,400,662
Security and Intelligence Agencies	643,217	-36,535	606,682	-	606,682
Home Office	441,243	254,847	696,090	-	696,090
National Crime Agency	50,000	4,395	54,395	-	54,395
Foreign and Commonwealth Office	102,329	54,266	156,595	-	156,595
Department for International Development	2,651,886	476,614	3,128,500	-	3,128,500
Department of Health and Social Care	6,364,359	-381,052	5,983,307	-	5,983,307
Department for Work and Pensions	254,700	120,706	335,406	40,000	375,406
Department for Education ††	5,182,037	342,333	4,507,811	1,016,559	5,524,370
Office for Standards in Education, Children's Services and Skills	-	6,400	6,400	-	6,400
Office of Qualifications and Examinations Regulation	100	-	100	-	100
Department for Business, Energy and Industrial Strategy	10,768,777	727,490	11,496,267	-	11,496,267
Department for Transport	8,069,900	430,672	8,500,572	-	8,500,572
Department for International Trade	3,501	15,794	19,295	-	19,295
Department for Exiting the European Union	750	-20	730	-	730
Department for Digital, Culture, Media and Sport	585,024	-137,333	447,691	-	447,691
MHCLG - Housing and Communities	9,416,579	-1,298,342	8,118,237	-	8,118,237
Ministry of Justice	532,150	-15,632	516,518	-	516,518
Crown Prosecution Service	9,600	-	9,600	-	9,600
Serious Fraud Office	2,300	-100	2,200	-	2,200
HM Procurator General and Treasury	4,200	1,500	5,700	-	5,700
Department for Environment, Food and Rural Affairs	613,000	127,228	740,228	-	740,228
HM Revenue and Customs	249,800	126,067	375,867	-	375,867
HM Treasury	224,000	-42,810	181,190	-	181,190
Cabinet Office	29,657	90,829	120,486	-	120,486
Scottish Government	3,899,293	118,992	-	4,018,285	4,018,285
Scotland Office and Office of the Advocate General	50	-	50	-	50
Northern Ireland Executive	1,567,509	-72,635	-	1,494,874	1,494,874
Northern Ireland Office	270	211	481	-	481
Welsh Government	1,900,608	140,291	-	2,040,899	2,040,899
Wales Office	30	-	30	-	30
National Savings and Investments	630	-	630	-	630
Charity Commission	2,200	-	2,200	-	2,200
Competition and Markets Authority	7,400	15,700	23,100	-	23,100
The Statistics Board	13,430	5,622	19,052	-	19,052
Food Standards Agency	3,900	4,590	8,490	-	8,490
The National Archives	3,470	-649	2,821	-	2,821
United Kingdom Supreme Court	500	-	500	-	500
Government Actuary's Department	200	30	230	-	230
Office of Gas and Electricity Markets	1,000	-198	802	-	802
Office of Rail and Road	720	-	720	-	720
Water Services Regulation Authority	170	-	170	-	170
Export Credits Guarantee Department	300	-	300	-	300
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	1,116	-	1,116	-	1,116
House of Lords	65,855	-10,919	54,936	-	54,936
House of Commons: Members	-	-	-	-	-
<b>Sub-total central government</b>	<b>62,428,753</b>	<b>2,708,021</b>	<b>56,526,157</b>	<b>8,610,617</b>	<b>65,136,774</b>

**Table 5 Capital Departmental Expenditure Limits 2018-19 (Continued)**

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
House of Commons: Administration †††	204,100	-50,000	154,100	-	154,100
National Audit Office †††	1,400	-	1,400	-	1,400
Electoral Commission †††	972	-130	842	-	842
Independent Parliamentary Standards Authority †††	1,265	1,600	2,865	-	2,865
Local Government Boundary Commission for England †††	50	18	68	-	68
<b>Sub-total independent bodies</b>	<b>207,787</b>	<b>-48,512</b>	<b>159,275</b>	<b>-</b>	<b>159,275</b>
<b>Total</b>	<b>62,636,540</b>	<b>2,659,509</b>	<b>56,685,432</b>	<b>8,610,617</b>	<b>65,296,049</b>

† The DELs above relate to individual departmental Supply Estimates: for DEL control purposes the Treasury may combine departments into groups to evaluate DEL breaches.

†† DfE budgets set by HMT in this table include the net spending of Academies which are not voted through the Estimates. The number voted for DfE in this table differs from the voted figures shown in DfE's Estimate and Table 2 because the Estimate and Table 2 include grants paid by DfE to Academies.

††† Figures for the independent entities are provisional: please see their published Estimates for the final provision.

**Table 6 Six months' forecast outturn by department 2018-19 (voted)**

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
<b>Supply Estimates presented by HM Treasury</b>			
Ministry of Defence			
<b>Department Expenditure Limit</b>			
Resource	36,707,517	15,786,882	43.01%
Capital	8,760,993	4,040,257	46.12%
<b>Annually Managed Expenditure</b>			
Resource	1,382,550	-121,749	-8.81%
Capital	136,735	-	-
<b>Total Net Budget</b>			
Resource	38,090,067	15,665,133	41.13%
Capital	8,897,728	4,040,257	45.41%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>37,862,589</b>	<b>17,467,924</b>	<b>46.14%</b>
Security and Intelligence Agencies			
<b>Department Expenditure Limit</b>			
Resource	2,592,522	1,219,570	47.04%
Capital	643,217	233,983	36.38%
<b>Annually Managed Expenditure</b>			
Resource	39,050	46	0.12%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,631,572	1,219,616	46.35%
Capital	643,217	233,983	36.38%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,990,027</b>	<b>1,267,045</b>	<b>42.38%</b>
Home Office			
<b>Department Expenditure Limit</b>			
Resource	10,508,847	4,970,335	47.30%
Capital	441,243	266,402	60.38%
<b>Annually Managed Expenditure</b>			
Resource	2,696,929	2,602,836	96.51%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,205,776	7,573,171	57.35%
Capital	441,243	266,402	60.38%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>13,324,272</b>	<b>7,754,107</b>	<b>58.20%</b>



£ '000

	Present Plans	Provisional Outturn	Per cent Plans
National Crime Agency			
<b>Department Expenditure Limit</b>			
Resource	449,156	218,663	48.68%
Capital	50,000	10,502	21.00%
<b>Annually Managed Expenditure</b>			
Resource	50,000	25,002	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	499,156	243,665	48.82%
Capital	50,000	10,502	21.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>550,001</b>	<b>203,738</b>	<b>37.04%</b>
Foreign and Commonwealth Office			
<b>Department Expenditure Limit</b>			
Resource	2,350,961	1,060,005	45.09%
Capital	102,329	43,991	42.99%
<b>Annually Managed Expenditure</b>			
Resource	100,000	16,305	16.31%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,450,961	1,076,310	43.91%
Capital	102,329	43,991	42.99%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,376,807</b>	<b>1,065,336</b>	<b>44.82%</b>
Department for International Development			
<b>Department Expenditure Limit</b>			
Resource	7,015,400	2,940,585	41.92%
Capital	2,651,886	1,394,427	52.58%
<b>Annually Managed Expenditure</b>			
Resource	1	-156,331	-15,633,100.00%
Capital	683,000	-1,662	-0.24%
<b>Total Net Budget</b>			
Resource	7,015,401	2,784,254	39.69%
Capital	3,334,886	1,392,765	41.76%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,150,286</b>	<b>4,294,684</b>	<b>42.31%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department of Health and Social Care			
<b>Department Expenditure Limit</b>			
Resource	101,958,103	52,072,237	51.07%
Capital	6,364,359	2,852,181	44.81%
<b>Annually Managed Expenditure</b>			
Resource	10,526,334	7,153,314	67.96%
Capital	15,000	7,500	50.00%
<b>Total Net Budget</b>			
Resource	112,484,437	59,225,551	52.65%
Capital	6,379,359	2,859,681	44.83%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>109,261,947</b>	<b>53,409,109</b>	<b>48.88%</b>
Department for Work and Pensions			
<b>Department Expenditure Limit</b>			
Resource	5,665,720	2,590,749	45.73%
Capital	216,721	86,702	40.01%
<b>Annually Managed Expenditure</b>			
Resource	78,673,465	37,321,652	47.44%
Capital	246,351	74,641	30.30%
<b>Total Net Budget</b>			
Resource	84,339,185	39,912,401	47.32%
Capital	463,072	161,343	34.84%
<b>Non-Budget Expenditure</b>	2,170,968	-	-
<b>Net Cash Requirement</b>	<b>87,702,833</b>	<b>41,166,159</b>	<b>46.94%</b>
Department for Education			
<b>Department Expenditure Limit</b>			
Resource	66,470,105	35,497,571	53.40%
Capital	5,182,037	2,369,351	45.72%
<b>Annually Managed Expenditure</b>			
Resource	-3,222,015	445,746	-13.83%
Capital	18,635,006	8,296,228	44.52%
<b>Total Net Budget</b>			
Resource	63,248,090	35,943,317	56.83%
Capital	23,817,043	10,665,579	44.78%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>82,494,384</b>	<b>42,121,416</b>	<b>51.06%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office for Standards in Education, Children's Services and Skills			
<b>Department Expenditure Limit</b>			
Resource	132,800	62,462	47.03%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-794	-313	39.42%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	132,006	62,149	47.08%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>129,237</b>	<b>61,514</b>	<b>47.60%</b>
Office of Qualifications and Examinations Regulation			
<b>Department Expenditure Limit</b>			
Resource	17,589	7,785	44.26%
Capital	100	-	-
<b>Annually Managed Expenditure</b>			
Resource	-167	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,422	7,785	44.68%
Capital	100	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,633</b>	<b>7,743</b>	<b>43.91%</b>
Department for Business, Energy & Industrial Strategy			
<b>Department Expenditure Limit</b>			
Resource	2,915,775	1,172,761	40.22%
Capital	10,768,777	5,238,726	48.65%
<b>Annually Managed Expenditure</b>			
Resource	3,843,793	356,524	9.28%
Capital	-149,397	-78,526	52.56%
<b>Total Net Budget</b>			
Resource	6,759,568	1,529,285	22.62%
Capital	10,619,380	5,160,200	48.59%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,782,871</b>	<b>6,717,573</b>	<b>42.56%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for Transport			
<b>Department Expenditure Limit</b>			
Resource	3,741,922	1,550,338	41.43%
Capital	8,069,900	3,408,062	42.23%
<b>Annually Managed Expenditure</b>			
Resource	9,081,246	3,555,548	39.15%
Capital	5,746,174	2,642,090	45.98%
<b>Total Net Budget</b>			
Resource	12,823,168	5,105,886	39.82%
Capital	13,816,074	6,050,152	43.79%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,974,501</b>	<b>7,944,693</b>	<b>41.87%</b>
Department for Exiting the European Union			
<b>Department Expenditure Limit</b>			
Resource	92,235	32,685	35.44%
Capital	750	-	-
<b>Annually Managed Expenditure</b>			
Resource	3,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	95,235	32,685	34.32%
Capital	750	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>92,535</b>	<b>32,685</b>	<b>35.32%</b>
Department for International Trade			
<b>Department Expenditure Limit</b>			
Resource	354,145	174,952	49.40%
Capital	3,501	2,496	71.29%
<b>Annually Managed Expenditure</b>			
Resource	3,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	357,145	174,952	48.99%
Capital	3,501	2,496	71.29%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>439,146</b>	<b>175,097</b>	<b>39.87%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for Digital, Culture, Media and Sport			
<b>Department Expenditure Limit</b>			
Resource	1,679,965	801,198	47.69%
Capital	585,024	172,876	29.55%
<b>Annually Managed Expenditure</b>			
Resource	3,302,212	1,634,659	49.50%
Capital	343,708	161,856	47.09%
<b>Total Net Budget</b>			
Resource	4,982,177	2,435,857	48.89%
Capital	928,732	334,732	36.04%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,549,965</b>	<b>2,611,761</b>	<b>47.06%</b>
Ministry of Housing, Communities and Local Government			
<b>Department Expenditure Limit - Communities</b>			
Resource	2,817,563	1,178,451	41.83%
Capital	9,416,579	3,659,749	38.86%
<b>Department Expenditure Limit - Local Government</b>			
Resource	4,303,812	2,521,646	58.59%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	22,582,716	10,841,053	48.01%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,704,091	14,541,150	48.95%
Capital	9,416,579	3,659,749	38.86%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,590,322</b>	<b>7,639,803</b>	<b>33.82%</b>
Ministry of Justice			
<b>Department Expenditure Limit</b>			
Resource	6,800,011	3,981,894	58.56%
Capital	532,150	184,574	34.68%
<b>Annually Managed Expenditure</b>			
Resource	261,000	-14,745	-5.65%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,061,011	3,967,149	56.18%
Capital	532,150	184,574	34.68%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,942,560</b>	<b>3,922,642</b>	<b>56.50%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Crown Prosecution Service			
<b>Department Expenditure Limit</b>			
Resource	521,841	250,747	48.05%
Capital	9,600	7,273	75.76%
<b>Annually Managed Expenditure</b>			
Resource	3,050	-804	-26.36%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	524,891	249,943	47.62%
Capital	9,600	7,273	75.76%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>541,667</b>	<b>256,349</b>	<b>47.33%</b>
Serious Fraud Office			
<b>Department Expenditure Limit</b>			
Resource	52,700	26,352	50.00%
Capital	2,300	1,152	50.09%
<b>Annually Managed Expenditure</b>			
Resource	1,000	498	49.80%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	53,700	26,850	50.00%
Capital	2,300	1,152	50.09%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>52,300</b>	<b>26,154</b>	<b>50.01%</b>
HM Procurator General and Treasury Solicitor			
<b>Department Expenditure Limit</b>			
Resource	12,210	-4,268	-34.95%
Capital	4,200	-556	-13.24%
<b>Annually Managed Expenditure</b>			
Resource	-	-1,527	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	12,210	-5,795	-47.46%
Capital	4,200	-556	-13.24%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>14,640</b>	<b>-5,623</b>	<b>-38.41%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for Environment, Food and Rural Affairs			
<b>Department Expenditure Limit</b>			
Resource	1,808,965	723,951	40.02%
Capital	613,000	284,237	46.37%
<b>Annually Managed Expenditure</b>			
Resource	214,022	-149,769	-69.98%
Capital	16,000	-	-
<b>Total Net Budget</b>			
Resource	2,022,987	574,182	28.38%
Capital	629,000	284,237	45.19%
<b>Non-Budget Expenditure</b>	10,000	7	0.07%
<b>Net Cash Requirement</b>	<b>2,369,481</b>	<b>773,056</b>	<b>32.63%</b>
HM Revenue and Customs			
<b>Department Expenditure Limit</b>			
Resource	3,452,257	1,803,533	52.24%
Capital	249,800	151,083	60.48%
<b>Annually Managed Expenditure</b>			
Resource	12,449,673	5,778,728	46.42%
Capital	10	-	-
<b>Total Net Budget</b>			
Resource	15,901,930	7,582,261	47.68%
Capital	249,810	151,083	60.48%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,795,966</b>	<b>7,578,354</b>	<b>47.98%</b>
HM Treasury			
<b>Department Expenditure Limit</b>			
Resource	165,210	85,256	51.60%
Capital	224,000	21,377	9.54%
<b>Annually Managed Expenditure</b>			
Resource	-387,116	-231,222	59.73%
Capital	-6,433,800	-8,071,168	125.45%
<b>Total Net Budget</b>			
Resource	-221,906	-145,966	65.78%
Capital	-6,209,800	-8,049,791	129.63%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-4,504,828</b>	<b>-8,182,156</b>	<b>181.63%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Cabinet Office			
<b>Department Expenditure Limit</b>			
Resource	397,792	229,870	57.79%
Capital	29,657	21,626	72.92%
<b>Annually Managed Expenditure</b>			
Resource	5,000	-52	-1.04%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	402,792	229,818	57.06%
Capital	29,657	21,626	72.92%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>451,971</b>	<b>227,594</b>	<b>50.36%</b>
Scotland Office and Office of the Advocate General			
<b>Department Expenditure Limit</b>			
Resource	9,480	4,242	44.75%
Capital	50	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,480	4,242	44.75%
Capital	50	-	-
<b>Non-Budget Expenditure</b>	29,439,368	14,918,100	50.67%
<b>Net Cash Requirement</b>	<b>29,448,827</b>	<b>14,922,342</b>	<b>50.67%</b>
Northern Ireland Office			
<b>Department Expenditure Limit</b>			
Resource	22,250	12,364	55.57%
Capital	270	814	301.48%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,250	12,364	55.57%
Capital	270	814	301.48%
<b>Non-Budget Expenditure</b>	15,601,900	6,942,195	44.50%
<b>Net Cash Requirement</b>	<b>15,622,218</b>	<b>6,955,304</b>	<b>44.52%</b>



£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Wales Office			
<b>Department Expenditure Limit</b>			
Resource	4,650	2,020	43.44%
Capital	30	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,650	2,020	43.44%
Capital	30	-	-
<b>Non-Budget Expenditure</b>	14,554,123	6,935,974	47.66%
<b>Net Cash Requirement</b>	<b>14,558,644</b>	<b>6,937,928</b>	<b>47.66%</b>
National Savings and Investments			
<b>Department Expenditure Limit</b>			
Resource	132,700	53,774	40.52%
Capital	630	-	-
<b>Annually Managed Expenditure</b>			
Resource	3,300	1,650	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	136,000	55,424	40.75%
Capital	630	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>137,290</b>	<b>53,413</b>	<b>38.91%</b>
Charity Commission			
<b>Department Expenditure Limit</b>			
Resource	25,950	12,978	50.01%
Capital	2,200	1,098	49.91%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	25,950	12,978	50.01%
Capital	2,200	1,098	49.91%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>26,480</b>	<b>13,242</b>	<b>50.01%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Competition and Markets Authority			
<b>Department Expenditure Limit</b>			
Resource	72,226	31,022	42.95%
Capital	7,400	668	9.03%
<b>Annually Managed Expenditure</b>			
Resource	2,500	1,248	49.92%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	74,726	32,270	43.18%
Capital	7,400	668	9.03%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>77,140</b>	<b>30,506</b>	<b>39.55%</b>
The Statistics Board			
<b>Department Expenditure Limit</b>			
Resource	286,449	127,676	44.57%
Capital	13,430	6,815	50.74%
<b>Annually Managed Expenditure</b>			
Resource	-840	-600	71.43%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	285,609	127,076	44.49%
Capital	13,430	6,815	50.74%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>278,280</b>	<b>125,956</b>	<b>45.26%</b>
Food Standards Agency			
<b>Department Expenditure Limit</b>			
Resource	80,676	35,599	44.13%
Capital	3,900	3,252	83.38%
<b>Annually Managed Expenditure</b>			
Resource	9,603	1,420	14.79%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	90,279	37,019	41.01%
Capital	3,900	3,252	83.38%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>82,788</b>	<b>38,182</b>	<b>46.12%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
The National Archives			
<b>Department Expenditure Limit</b>			
Resource	33,912	16,955	50.00%
Capital	3,470	141	4.06%
<b>Annually Managed Expenditure</b>			
Resource	-61	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,851	16,955	50.09%
Capital	3,470	141	4.06%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,134</b>	<b>14,131</b>	<b>43.98%</b>
United Kingdom Supreme Court			
<b>Department Expenditure Limit</b>			
Resource	2,880	1,307	45.38%
Capital	500	114	22.80%
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,880	1,307	33.69%
Capital	500	114	22.80%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,990</b>	<b>895</b>	<b>44.97%</b>
Government Actuary's Department			
<b>Department Expenditure Limit</b>			
Resource	1	-699	-69,900.00%
Capital	200	29	14.50%
<b>Annually Managed Expenditure</b>			
Resource	141	73	51.77%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	142	-626	-440.85%
Capital	200	29	14.50%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>215</b>	<b>-867</b>	<b>-403.26%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office of Gas and Electricity Markets			
<b>Department Expenditure Limit</b>			
Resource	701	-20,783	-2,964.76%
Capital	1,000	284	28.40%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	701	-20,783	-2,964.76%
Capital	1,000	284	28.40%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,331</b>	<b>-20,935</b>	<b>-898.11%</b>

## Office of Rail and Road

<b>Department Expenditure Limit</b>			
Resource	3	-5,398	-179,933.33%
Capital	720	31	4.31%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	-5,398	-179,933.33%
Capital	720	31	4.31%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>-5,734</b>	<b>-286.70%</b>

## Water Services Regulation Authority

<b>Department Expenditure Limit</b>			
Resource	140	-15,340	-10,957.14%
Capital	170	2	1.18%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	140	-15,340	-10,957.14%
Capital	170	2	1.18%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,313</b>	<b>-15,382</b>	<b>-665.02%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Export Credits Guarantee Department			
<b>Department Expenditure Limit</b>			
Resource	1,301	660	50.73%
Capital	300	80	26.67%
<b>Annually Managed Expenditure</b>			
Resource	102,374	-71,722	-70.06%
Capital	671,368	246,807	36.76%
<b>Total Net Budget</b>			
Resource	103,675	-71,062	-68.54%
Capital	671,668	246,887	36.76%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>363,628</b>	<b>215,654</b>	<b>59.31%</b>
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner			
<b>Department Expenditure Limit</b>			
Resource	28,911	14,441	49.95%
Capital	1,116	526	47.13%
<b>Annually Managed Expenditure</b>			
Resource	-2,147	-1,080	50.30%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,764	13,361	49.92%
Capital	1,116	526	47.13%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>28,927</b>	<b>14,294</b>	<b>49.41%</b>
House of Lords			
<b>Department Expenditure Limit</b>			
Resource	120,286	54,823	45.58%
Capital	65,855	21,742	33.01%
<b>Annually Managed Expenditure</b>			
Resource	12,050	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	132,336	54,823	41.43%
Capital	65,855	21,742	33.01%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>176,689</b>	<b>71,196</b>	<b>40.29%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
House of Commons: Members			
<b>Department Expenditure Limit</b>			
Resource	17,090	7,843	45.89%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,090	7,843	45.89%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,040</b>	<b>7,840</b>	<b>46.01%</b>
Crown Estate Office			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	1,189	50.27%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	1,189	50.27%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>1,189</b>	<b>50.45%</b>
Armed Forces Pension and Compensation Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,543,361	3,274,304	50.04%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,543,361	3,274,304	50.04%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,847,555</b>	<b>892,585</b>	<b>48.31%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for International Development: Overseas Superannuation			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	57,900	28,950	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	57,900	28,950	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>65,300</b>	<b>32,648</b>	<b>50.00%</b>
National Health Service Pension Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	26,261,063	13,199,312	50.26%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,261,063	13,199,312	50.26%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-199,118</b>	<b>-147,114</b>	<b>73.88%</b>
Teachers' Pensions Scheme (England and Wales)			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,111,929	7,492,960	49.58%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	15,111,929	7,492,960	49.58%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,921,859</b>	<b>2,014,044</b>	<b>51.35%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
UK Atomic Energy Authority Pension Schemes			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	260,343	-18,405	-7.07%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	260,343	-18,405	-7.07%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>234,303</b>	<b>112,756</b>	<b>48.12%</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	247,313	123,666	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	247,313	123,666	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-76,569</b>	<b>-38,280</b>	<b>49.99%</b>
Cabinet Office: Civil Superannuation			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,084,216	4,772,123	52.53%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,084,216	4,772,123	52.53%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,745,618</b>	<b>1,343,097</b>	<b>48.92%</b>



£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Royal Mail Statutory Pension Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,168,000	583,998	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,168,000	583,998	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,400,000</b>	<b>695,397</b>	<b>49.67%</b>

**Total (Supply Estimates presented by HM Treasury)**

<b>Department Expenditure Limit</b>			
Resource	263,824,729	131,289,694	49.76%
Capital	55,023,364	24,486,067	44.50%
<b>Annually Managed Expenditure</b>			
Resource	200,472,359	98,444,485	49.11%
Capital	19,910,155	3,277,766	16.46%
<b>Total Net Budget</b>			
Resource	464,297,088	229,734,179	49.48%
Capital	74,933,519	27,763,833	37.05%
<b>Non-Budget Expenditure</b>	<b>61,776,359</b>	<b>28,796,276</b>	<b>46.61%</b>
<b>Net Cash Requirement</b>	<b>502,753,352</b>	<b>232,801,044</b>	<b>46.31%</b>

**Supply Estimates presented elsewhere**

House of Commons: Administration

<b>Department Expenditure Limit</b>			
Resource	317,100	111,118	35.04%
Capital	204,100	55,353	27.12%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	317,100	111,118	35.04%
Capital	204,100	55,353	27.12%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>433,100</b>	<b>164,046</b>	<b>37.88%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
National Audit Office			
<b>Department Expenditure Limit</b>			
Resource	67,500	33,750	50.00%
Capital	1,400	702	50.14%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	67,500	33,750	50.00%
Capital	1,400	702	50.14%
<b>Non-Budget Expenditure</b>		-	-
<b>Net Cash Requirement</b>	<b>65,707</b>	<b>33,066</b>	<b>50.32%</b>
Electoral Commission			
<b>Department Expenditure Limit</b>			
Resource	16,571	6,754	40.76%
Capital	972	286	29.42%
<b>Annually Managed Expenditure</b>			
Resource	115	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,686	6,754	40.48%
Capital	972	286	29.42%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,937</b>	<b>6,926</b>	<b>40.89%</b>
Independent Parliamentary Standards Authority			
<b>Department Expenditure Limit</b>			
Resource	195,064	97,536	50.00%
Capital	1,265	630	49.80%
<b>Annually Managed Expenditure</b>			
Resource	50	24	48.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	195,114	97,560	50.00%
Capital	1,265	630	49.80%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>196,070</b>	<b>97,968</b>	<b>49.97%</b>

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Local Government Boundary Commission for England			
<b>Department Expenditure Limit</b>			
Resource	2,137	876	40.99%
Capital	50	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,137	876	40.99%
Capital	50	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,132</b>	<b>841</b>	<b>39.45%</b>

**Total (Supply Estimates presented elsewhere)**

<b>Department Expenditure Limit</b>			
Resource	598,372	250,034	41.79%
Capital	207,787	56,971	27.42%
<b>Annually Managed Expenditure</b>			
Resource	165	24	14.55%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	598,537	250,058	41.78%
Capital	207,787	56,971	27.42%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>713,946</b>	<b>302,847</b>	<b>42.42%</b>

**Grand Total**

<b>Department Expenditure Limit</b>			
Resource	264,423,101	131,539,728	49.75%
Capital	55,231,151	24,543,038	44.44%
<b>Annually Managed Expenditure</b>			
Resource	200,472,524	98,444,509	49.11%
Capital	19,910,155	3,277,766	16.46%
<b>Total Net Budget</b>			
Resource	464,895,625	229,984,237	49.47%
Capital	75,141,306	27,820,804	37.02%
<b>Non-Budget Expenditure</b>	<b>61,776,359</b>	<b>28,796,276</b>	<b>46.61%</b>
<b>Net Cash Requirement</b>	<b>503,467,298</b>	<b>233,103,891</b>	<b>46.30%</b>



Supplementary Estimates, 2018-19

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## Section 2. Individual Supplementary Estimates

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Supplementary Estimates, 2018-19

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# Ministry of Defence

## Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Reserve Claim LIBOR (Section DEL-F)	66,422,000		
ii. Transfer in from Security and Intelligence Agencies for Nuclear Priority Fund (Section DEL-F)	65,000		
iii. Reserve Claim Cash Forecasting Fine (Section DEL-P)		-3,285,000	
iv. Reserve Claim Operations and Peacekeeping (Sections DEL- Q to W)	324,700,000		
v. Reserve Claim Operations and Peacekeeping Depreciation & Impairments (Section DEL-X)	32,000,000		
vi. Switch from RDEL to SUME (Sections DEL-F)		-1,000,000,000	
vii. Switch from RDEL Programme to RDEL Administration (Sections DEL-F, P)	285,000,000	-285,000,000	
viii. Transfer in from Foreign and Commonwealth Office for Integrated Activity Fund (Section DEL-F)	4,567,000		
ix. Transfer in from Security and Intelligence Agencies for CT Accelerator (Section DEL-F)	1,256,000		
x. Transfer in from Security and Intelligence Agencies for CYBER (Section DEL-F)	5,769,000		
xi. Transfer in from Department for International Development for Redundancy Scheme Funding (Section DEL-F)	1,460,000		
xii. Transfer out to HM Treasury for UKGI Joint Unit (Section DEL-F)		-728,000	
xiii. Transfer in from Foreign and Commonwealth Office for Conflict, Stability and Security Fund (Section DEL-AE)	8,296,000		
xiv. Reserve Claim Conflict, Stability and Security Fund (Section DEL-AE)	5,854,000		
xv. Transfer out to Security and Intelligence Agencies for CYBER (Section DEL-F)		-28,192,000	
xvi. Transfer out to Cabinet Office for Future Vetting Solution (Section DEL-F)		-7,370,000	
xvii. Transfer out to Cabinet Office for CMCP Funding (Section DEL-F)		-1,156,000	
xviii. Reserve Claim BEIS/UKSA CGI Work (Section DEL-F)	15,000,000		
xix. Reserve Claim for Brexit funding (Section DEL-F)	12,700,000		
xx. Reserve Claim Additional Depreciation & Impairments (Section DEL-H)	400,000,000		
xxi. Budget Relief (Section DEL-F)	200,000,000		

xxii. Reserve Claim Armistice Centenary Commemoration (Section DEL-F)	13,000,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,376,089,000</b>	<b>-1,325,731,000</b>	<b>50,358,000</b>
i. Change in Treasury Discount Rates for Provisions (Section AME-AH)		-12,072,200,000	
ii. Increased Provisions (Section AME-AH)	6,871,600,000		
iii. Discharged Provisions (Section AME - AI)		-50,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>6,871,600,000</b>	<b>-12,122,200,000</b>	<b>-5,250,600,000</b>
i. Reserve Claim Operations and Peacekeeping (Sections DEL-Y, Z)	40,000,000		
ii. Switch from RDEL to SUME (Sections DEL-J)	1,000,000,000		
iii. Transfer in from Security and Intelligence Agencies for CYBER (Section DEL-K)	5,133,000		
iv. Transfer out to Department for Business, Energy and Industrial Strategy for NERIMENT Project (Section DEL- K)		-1,909,000	
v. Budget relief including Dreadnought Programme (Section DEL-K)	600,000,000		
vi. Transfer out to Security and Intelligence Agencies for CYBER (Section DEL-K)		-3,555,000	
<b>Total change in Capital DEL (Voted)</b>	<b>1,645,133,000</b>	<b>-5,464,000</b>	<b>1,639,669,000</b>
Decreased Provisions (Section AME-AH)		-136,735,000	
<b>Total change in Capital AME (Voted)</b>		<b>-136,735,000</b>	<b>-136,735,000</b>
Nuclear Provisions PPA (Section Non-Budget-AK)	5,000,000,000		
<b>Total change in Non-Budget</b>	<b>5,000,000,000</b>		<b>5,000,000,000</b>
i. cash consequences of movements set out above	1,758,027,000		
<b>Total change in Net Cash Requirement</b>	<b>1,758,027,000</b>		<b>1,758,027,000</b>



**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	50,358,000	-	50,358,000
Capital	1,639,669,000	-	1,639,669,000
<b>Annually Managed Expenditure</b>			
Resource	-5,250,600,000	-	-5,250,600,000
Capital	-136,735,000	-	-136,735,000
<b>Total Net Budget</b>			
Resource	-5,200,242,000	-	-5,200,242,000
Capital	1,502,934,000	-	1,502,934,000
<b>Non-Budget Expenditure</b>	5,000,000,000		
<b>Net cash requirement</b>	1,758,027,000		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Ministry of Defence on:

**Departmental Expenditure Limit:**Expenditure arising from:

Ongoing military commitments, including identifying and countering the threat of terrorist attack on the UK Mainland, and maintaining the integrity of UK waters and airspace. Contributing to the community, including through the administration of cadet forces, costs of assistance to other Government Departments and agencies. Defence engagement, and the department's support of wider British interests. Delivering military capability, including costs of front line troops, attributed costs of logistical and personnel support costs. Research on the equipment and non-equipment programme, provision of financial interventions to the private sector in support of delivery of departmental outputs. The Defence Infrastructure Organisation. To support Ministers and Parliament. Strategic management and corporate services. Pensions and other payments/allowances for disablement or death arising out of war or service in the Armed Forces after 2 September 1939. Awards to surviving members of British groups held prisoner by the Japanese during the Second World War (Far Eastern Prisoners of War) or their surviving spouse and pensions and other payments in respect of service in the Armed Forces at other times, excluding claims under the Armed Forces Compensation Scheme and Armed Forces pension scheme.

Personnel costs of the Armed Forces and their Reserves, Cadet forces, and personnel costs of Defence Ministers, and of civilian staff employed by the Ministry of Defence. Movements; charter of ships; logistic services for the Armed Forces; repair, maintenance, stores and supply services; associated capital facilities and works; contractors' redundancy costs; plant and machinery; nuclear warhead and fissile material programme; procurement, including development and production of equipment and weapon systems for the Armed Forces; purchases for sale abroad; research by contract; sundry procurement services including those on repayment terms.

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## Part I (continued)

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Land and buildings works services. Services provided by other Government Departments. Sundry services, subscriptions, grants, including support to Armed Forces charities and other payments, assistance to Foreign and Commonwealth Governments for defence-related purposes. UK youth community projects. Set-up costs and loans to Trading Funds and Defence Electronics and Components Agency. Spending by defence-related Arm's Length Bodies (ALBs).

Support of operations over and above the costs of maintaining the units involved at their normal state of readiness. The net additional (programme) costs for early warning, crisis management, conflict resolution/peace-making, peace-keeping and peace-building activities in other parts of the World. The net additional costs of associated strengthening of international regional systems; capacity-building; and stabilisation activities.

### Income arising from:

Provision of services to foreign Governments and other government departments. Payments for services provided by Trading Funds and Defence Electronics and Components Agency. Dividends and loan repayments from Trading Funds and Defence Electronics and Components Agency. Sale of assets. Recovery of costs from personnel. Rent for use of Ministry of Defence property and miscellaneous receipts.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The creation and revaluation of provisions; impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events. Bad debts and some Foreign exchange gains and losses. Costs associated with decommissioning.

### **Non-Budget Expenditure:**

#### Expenditure arising from:

\* Prior period adjustment.

**Ministry of Defence** will account for this Estimate.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1,472,895	35,234,622	281,715	-231,357	1,754,610	35,003,265	8,760,993	1,639,669	10,400,662
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	8,928,181	-	153,809	-	9,081,990	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	1,626,881	-	-160,659	-	1,466,222	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	3,901,768	-	382,967	-	4,284,735	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	1,572,851	-	-434,256	-	1,138,595	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	7,268,571	-	-550,304	-	6,718,267	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	2,381,572	-	-1,021,209	-	1,360,363	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-1,568,182	-	481,284	-	-1,086,898	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	8,496,135	-	400,302	-	8,896,437	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	338,000	-	42,000	-	380,000	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	4,333,133	1,400,000	5,733,133
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	2,701,486	598,066	3,299,552
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	-213,000	74,992	-138,008
N Provision of Defence Capability Research and Development Costs								
-	168,014	-	-	-	168,014	1,772,000	-454,222	1,317,778
O Provision of Defence Capability Administration Civilian Personnel Costs								
430,000	-	50,000	-	480,000	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
370,895	-	211,715	-	582,610	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	14,000	-	21,000	-	35,000	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	1,000	-	4,000	-	5,000	-	-	-
S Operations Infrastructure Costs								
-	19,000	-	57,000	-	76,000	-	-	-
T Operations Inventory Consumption								
-	35,000	-	71,000	-	106,000	-	-	-
U Operations Equipment Support Costs								
-	156,000	-	126,000	-	282,000	-	-	-
V Operations Other Costs and Services								
-	25,000	-	51,700	-	76,700	-	-	-

## Part II: Changes Proposed (*continued*)

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
W Operations Receipts and other Income								
-	-	-	-6,000	-	-6,000	-	-	-
X Operations Depreciation and Impairment Costs								
-	-	-	32,000	-	32,000	-	-	-
Z Operations Other Capital (Fiscal)								
-	-	-	-	-	-	-	40,000	40,000
AA Non Departmental Public Bodies Costs (net)								
-	180,194	-	2,913	-	183,107	2,465	-	2,465
AB Defence Capability Admin Service Pers Costs								
660,000	-	20,000	-	680,000	-	-	-	-
AC Defence Capability DE&S DEL Costs								
-	894,354	-	100,946	-	995,300	69,167	-19,167	50,000
AE Conflict, Stability and Security Fund								
-	78,148	-	14,150	-	92,298	-	-	-
<b>Total Spending in DEL</b>								
			<b>281,715</b>	<b>-231,357</b>			<b>1,639,669</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	1,382,550	-	-5,250,600	-	-3,868,050	136,735	-136,735	-
<i>Of which:</i>								
AG Provision of Defence Capability Depreciation and Impairment Costs								
-	952,550	-	-550,000	-	402,550	-	-	-
AH Provision of Defence Capability Provisions Costs								
-	480,000	-	-4,150,600	-	-3,670,600	136,735	-136,735	-
AI Provision of Defence Cash Release of Provisions Costs								
-	-350,000	-	-50,000	-	-400,000	-	-	-
AJ Movement On Fair Value of Financial Instruments								
-	300,000	-	-500,000	-	-200,000	-	-	-
<b>Total Spending in AME</b>								
			<b>-</b>	<b>-5,250,600</b>			<b>-136,735</b>	
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	-	-	5,000,000	-	5,000,000	-	-	-
<i>Of which:</i>								
AK Defence Capability Prior Year adjustment								
-	-	-	5,000,000	-	5,000,000	-	-	-
<b>Total Non-Budget Spending</b>								
			<b>-</b>	<b>5,000,000</b>			<b>-</b>	

**Part II: Changes Proposed (continued)**

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
		281,715	-481,957				1,502,934	
<i>Of which:</i>								
<b>Voted Expenditure</b>							1,502,934	
		281,715	-481,957					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>37,862,589</b>	<b>1,758,027</b>	<b>39,620,616</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,754,610	-	1,754,610	36,096,163	-1,092,898	35,003,265	10,617,920	-217,258	10,400,662
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	-	-	9,081,990	-	9,081,990	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	-	-	1,466,222	-	1,466,222	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	-	-	4,284,735	-	4,284,735	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	-	-	1,138,595	-	1,138,595	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	-	-	6,718,267	-	6,718,267	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	-	-	1,360,363	-	1,360,363	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-	-	-	-1,086,898	-1,086,898	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	-	-	8,896,437	-	8,896,437	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	-	-	380,000	-	380,000	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	5,733,133	-	5,733,133
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	3,299,552	-	3,299,552
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	74,992	-213,000	-138,008
M Provision of Defence Capability New Loans and Loan Repayment								
-	-	-	-	-	-	20,000	-4,258	15,742
N Provision of Defence Capability Research and Development Costs								
-	-	-	168,014	-	168,014	1,317,778	-	1,317,778
O Provision of Defence Capability Administration Civilian Personnel Costs								
480,000	-	480,000	-	-	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
582,610	-	582,610	-	-	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	-	-	35,000	-	35,000	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	-	-	5,000	-	5,000	-	-	-
S Operations Infrastructure Costs								
-	-	-	76,000	-	76,000	-	-	-

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Administration</b>			<b>Resources</b>			<b>Capital</b>		
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
			<b>Programme</b>					
T Operations Inventory Consumption	-	-	106,000	-	106,000	-	-	-
U Operations Equipment Support Costs	-	-	282,000	-	282,000	-	-	-
V Operations Other Costs and Services	-	-	76,700	-	76,700	-	-	-
W Operations Receipts and other Income	-	-	-	-6,000	-6,000	-	-	-
X Operations Depreciation and Impairment Costs	-	-	32,000	-	32,000	-	-	-
Y Operations Capital Single Use Military Equipment	-	-	-	-	-	80,000	-	80,000
Z Operations Other Capital (Fiscal)	-	-	-	-	-	40,000	-	40,000
AA Non Departmental Public Bodies Costs (net)	-	-	183,107	-	183,107	2,465	-	2,465
AB Defence Capability Admin Service Pers Costs	680,000	-	680,000	-	-	-	-	-
AC Defence Capability DE&S DEL Costs	-	-	995,300	-	995,300	50,000	-	50,000
AD War Pension Benefits Programme Costs	-	-	718,135	-	718,135	-	-	-
AE Conflict, Stability and Security Fund	-	-	92,298	-	92,298	-	-	-
AF Cash Release of Provisions Admin Costs	12,000	-	12,000	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>1,754,610</b>	<b>-</b>	<b>1,754,610</b>	<b>36,096,163</b>	<b>-1,092,898</b>	<b>35,003,265</b>	<b>10,617,920</b>	<b>-217,258</b>	<b>10,400,662</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
			-3,868,050		-3,868,050			
<i>Of which:</i>								
AG Provision of Defence Capability Depreciation and Impairment Costs	-	-	402,550	-	402,550	-	-	-
AH Provision of Defence Capability Provisions Costs	-	-	-3,670,600	-	-3,670,600	-	-	-
AI Provision of Defence Cash Release of Provisions Costs	-	-	-400,000	-	-400,000	-	-	-
AJ Movement On Fair Value of Financial Instruments	-	-	-200,000	-	-200,000	-	-	-
<b>Total Spending in AME</b>								
			<b>-3,868,050</b>		<b>-3,868,050</b>			

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	5,000,000	-	5,000,000	-	-	-
<i>Of which:</i>								
AK Defence Capability Prior Year adjustment								
-	-	-	5,000,000	-	5,000,000	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	5,000,000	-	5,000,000	-	-	-
<b>Total for Estimate</b>								
1,754,610	-	1,754,610	37,228,113	-1,092,898	36,135,215	10,617,920	-217,258	10,400,662
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,754,610	-	1,754,610	37,228,113	-1,092,898	36,135,215	10,617,920	-217,258	10,400,662
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>38,090,067</b>	<b>-200,242</b>	<b>37,889,825</b>
<b>Net Capital Requirement</b>	<b>8,897,728</b>	<b>1,502,934</b>	<b>10,400,662</b>
<b>Accruals to cash adjustments</b>	<b>-9,125,206</b>	<b>455,335</b>	<b>-8,669,871</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-182,659	-2,913	-185,572
Add cash grant-in-aid	178,794	3,215	182,009
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,748,685	617,698	-9,130,987
New provisions and adjustments to previous provisions	-480,000	4,150,600	3,670,600
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-5,000,000	-5,000,000
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	128,091	175,000	303,091
Increase (+) / Decrease (-) in debtors	289,062	261,735	550,797
Increase (-) / Decrease (+) in creditors	340,191	200,000	540,191
Use of provisions	350,000	50,000	400,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>37,862,589</b>	<b>1,758,027</b>	<b>39,620,616</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	1,734,610
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>1,734,610</b>
Gross Programme Costs	30,294,999
<i>Less:</i>	
Programme DEL Income	-1,092,898
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>29,202,101</b>
<b>Total Net Operating Costs</b>	<b>30,936,722</b>
<i>Of which:</i>	
Resource DEL	32,632,761
Capital DEL	1,772,000
Resource AME	-3,468,050
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,772,000
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	3,725,114
<b>Total Resource Budget</b>	<b>32,889,825</b>
<i>Of which:</i>	
Resource DEL	36,757,875
Resource AME	-3,868,050
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	5,000,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>37,889,825</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,092,898</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-778,808
<i>Of which:</i>	
G Provision of Defence Capability Receipts and other Income	-772,808
W Operations Receipts and other Income	-6,000
Other Income	-314,090
<i>Of which:</i>	
G Provision of Defence Capability Receipts and other Income	-314,090
Total Programme	<u>-1,092,898</u>
<b>Total Voted Resource Income</b>	<b><u>-1,092,898</u></b>
<b>Voted Capital DEL</b>	<b>-217,258</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-213,000
<i>Of which:</i>	
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-213,000
Repayments	-4,258
<i>Of which:</i>	
M Provision of Defence Capability New Loans and Loan Repayment	-4,258
Total Programme	<u>-217,258</u>
<b>Total Voted Capital Income</b>	<b><u>-217,258</u></b>



## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Stephen Lovegrove
<b>Executive Agency Accounting Officers:</b>	
Sir Simon Bollom	Defence Equipment and Support
Ian Booth	Submarine Delivery Authority (SDA)

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Gary Lashko	Royal Hospital Chelsea
Professor Dominic Tweddle	National Museum of the Royal Navy
Justin Maciejewski DSO MBE	National Army Museum
Major General Jamie H Gordon CB CBE	Council of Reserve and Cadet Forces Association
Ms Maggie Appleton MBE	Royal Airforce Museum
Victoria Wallace	Commonwealth War Graves Commission
Neil Swift	Single Source Regulations Office

Stephen Lovegrove has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
AA-DEL	Commonwealth War Graves Commission	55,184	-	55,184
AA-DEL	National Army Museum	8,104	-	7,192
AA-DEL	National Museum of the Royal Navy	4,673	124	3,446
AA-DEL	Royal Air Force Museum	9,274	-	9,274
AA-DEL	Royal Hospital, Chelsea	13,535	-	12,235
AA-DEL	Single Source Regualtions Office	6,134	-	6,134
AA-DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s110 of the Reserve Act	86,203	2,341	88,544
<b>Total</b>		<b>183,107</b>	<b>2,465</b>	<b>182,009</b>

## Part III: Note F - Accounting Policy changes

The following are not Accounting Policy changes but accounting adjustments required to prior year balances:

### Non-Budget

It has been identified that there was an inconsistent use of the information available to management associated with material to be emplaced within the UK Geological Disposal Facility; currently being developed by the Nuclear Decommissioning Authority. The department is seeking parliamentary authority for the provisions that should have been sought previously.

The PPA is limited to FY 2017-18 due to it being a cashflow adjustment with no requirement to recalculate any unwinding, roll-forward or inflation for FY 2017-18 or prior years

Prior Period Adjustments – Resource AME Nuclear Provisions

FY 2016-17 FY 2017-18 FY 2018-19

-        £ 5,000 mn        -

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## Part III: Note J - Staff Benefits

For the Financial Year 2018-19, the Top Level Budget (TLB) holders have delegated authority to make special bonus payments to civilian staff, to either an individual or to a team, in recognition of exceptional performance in a one-off task/situation, or for achievement of a significant personal development activity via the In-Year Reward Scheme. Awards will not exceed £5,000 per person during a financial year and there is no guarantee of an In-Year Reward.

TLB holders are also able to authorise non-cash awards via the Thank You Scheme, which include such items as retail outlet or theatre ticket vouchers. The value of an award will not exceed £100 per individual and nor will they in total exceed 0.1% of the civilian pay bill for the TLB.

In addition to the financial rewards is the Business Unit Commendations for all civilian employees in broader banded grades, retained grades, skill zones and analogue grades and military personnel. Business Unit Commendations exist as a means of non-pay reward to ensure that exceptional effort undertaken either individually, or collectively, is recognised by top-level management and made publicly known to colleagues. This is typically done by means of a presentation and certificate. Business Unit Commendations and related Commendation Schemes vary from organisation to organisation within the Department.



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities valued in excess of 300 thousand pounds, are as follows:	
<b><u>Statutory Liabilities Charged To Resource Estimates</u></b>	
1. Statutory liabilities in relation to the operation of International Military Services Limited.	Unquantifiable
<b><u>Non-Statutory Liabilities Charged To Resource Estimates</u></b>	
2. Indemnity for utilities and services following the sale of Service housing	17,031
3. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
4. Indemnities to the Babcock Group in respect of non-nuclear risks resulting from claims for damage to property or death and personal injury to a third party.	Unquantifiable
5. Indemnity to Rolls-Royce Power for the non-insurance of the Rolls-Royce Core Factory and the Neptune Test Reactor facility for death and personal injury to a third party.	Unquantifiable
6. Standard shipbuilding indemnity in respect of Astute class submarines.	Unquantifiable
7. Indemnity for residual public liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
8. Indemnity for environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
9. Remediation costs associated with the discovery of unknown environmental contamination at the Fleetlands site.	17,000
10. Legal claims (personal).	46,908
11. Environmental clean up costs.	46,851
12. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC).	6,000
13. Government Pipeline and Storage System (GPSS) - compensation to landowners where GPSS is laid outside deviation limits or where the SofS' rights in respect of GPSS are lost	5,606
14. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers	1,080
15. Contractor claims relating to project deferment or termination.	500
16. Military personnel are entitled, after specified periods of service, to claim a training allowance. The claim can be made while serving in the Armed Forces or up to 10 years after leaving.	Unquantifiable

17. Indemnity of early termination of the Forces Broadcasting Service Contract. Unquantifiable

### Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
18. Indemnity to third parties for damage caused by live firing of missiles at overseas ranges.	Unquantifiable
19. The Department has a number of sites where it may be necessary to carry out decontamination work. It is not practicable or cost effective to identify all contamination at these sites, any possible liability is therefore not quantified and possible site remediation exposure is recognised as an unquantifiable contingent liability.	Unquantifiable
20. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force	2,949
21. Potential redundancy costs for employees at the Defence College of Technical Training.	1,900
22. Indemnity given in relation to the disposal of Gruinard Island in the event of claims arising from the outbreak of specific strains of anthrax on the Island.	Unquantifiable
23. Indemnities under standard terms to contractors for contractors' personnel on Government premises for Sensors Support Optimisation Project.	Unquantifiable
24. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts.	Unquantifiable
25. Indemnity for residual employee disease liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
26. Indemnity for contractors under standard contract terms for Joint Operational Fuel Systems and Cerberus Project.	Unquantifiable
27. New Fair Deal Arrangements for staff pensions.	Unquantifiable
28. Indemnity for possible damage caused by contractors on Government property	2,131,035
29. Indemnity to contractors for third party claims	282,000
30. Liability for redundancy following contractorisation	247,565
31. Indemnity to contractors for loss or damage to issued property.	10,000
32. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	3,003
33. Indemnity to contractors for service failure as a result of loss of transacting ability i.e. bankruptcy	392
34. Indemnities to AWE Management Ltd for nuclear and non-nuclear risks.	Unquantifiable
35. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials	Unquantifiable
36. Indemnity to the contractor appointed to assist MOD with the sale of electromagnetic spectrum; covers potential damages awarded in respect of successful complaints following the sale.	Unquantifiable
37. Service Life Insurance is a life insurance scheme for Service personnel which aims to guarantee access to life insurance cover throughout their Service. The insurer undertakes to cover the risk for all deaths regardless of cause within a contracted mortality rate of 75 deaths per 100,000 members. Above this mortality rate MOD would be liable. Details of the scheme and key features can be found at <a href="http://www.sli365.com">www.sli365.com</a> .	Unquantifiable

38. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
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### Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
39. Indemnity to contractors for potential third party risks arising from construction of Queen Elizabeth carriers.	Unquantifiable
40. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
41. Potential claims under UK employment legislation following a Court of Appeal decision that Dependent Locally Employed Civilians are covered by the legislation.	Unquantifiable
42. Indemnity to Rolls-Royce for redundancy costs in the event of the termination of the nuclear submarine construction programme.	Unquantifiable
43. HMG guarantee for EU funding streams as announced in August and October 2016. MOD's responsibility covers the Preparatory Action on Defence Research Programme.	Unquantifiable
44. Commercial dispute in respect of contractor claims following a fire at a UK MOD property.	9,882
45. Indemnity to contractors for Intellectual Property Rights'	1,361
46. Liability arising from the Colchester Garrison PFI.	20,000
47. Limit of Contractor liability for public and employees in relation to the RAF Northolt Multi Activity Contract	5,000
48. Indemnity to SERCO under the Marine Services PFI contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the contract.	Unquantifiable
49. Financial Guarantee to Towage Companies hired to tow foreign warships in UK ports against the possibility of non payment for any claims or debts.	Unquantifiable
50. Under the Defence Marine Services contract losses or claims which relate to towing are handled according to the terms of the International Ocean Towage Agreement (TOWCON). Under TOWCON the contractor is indemnified by the MOD for injury to persons on towed vessels, loss or damage caused to towed vessels, and loss or caused to 3rd parties by towed vessels.	Unquantifiable
51. Indemnity for environmental losses arising in specific circumstances following the sale of DSG to Babcock in 2014.	Unquantifiable
52. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. The triggering of Article 50 starts a two-year negotiation process between the UK and the EU. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable remote contingent liability is disclosed. In accordance with accounting standards, no contingent assets can be recognised. During this two year period, which includes the full duration of the next accounting period, the UK remains a full member of the EU with all the rights and obligations arising from membership. There are no significant impacts on the financial statements in the short term from making the formal notification.	Unquantifiable
53. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
54. Cap on contractor liability for negligent performance within the future submarine design phase contract with BAE Systems Ltd.	Unquantifiable
55. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable

### Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
56. Catastrophic Risk indemnity encompassing claims above £50M for direct or indirect costs not covered by the standard Special Risk Indemnity for Shipbuilders to BAE Systems Ltd for Type 26 Global Combat Ship Manufacture Phase 1.	Unquantifiable
57. Restricted - not disclosed due to reasons of commercial confidentiality and / or national security.	283,315
58. Limit of contractor liability for consequential or indirect loss arising from Light Aircraft Flying Training	20,000
59. Liabilities arising from the use of Generic Indemnities in MOD contracts.	335
60. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
61. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	Unquantifiable
62. Liabilities arising from the use of Generic Indemnities in MOD contracts.	Unquantifiable
63. Liabilities arising from Foreign Military Sales activity.	Unquantifiable
64. Under the terms of the contract with TNT Business Solutions Ltd for the Government Records Management and Archive Service, MOD guarantees to pay the operator should any other government department fail to settle its outstanding invoices.	Unquantifiable

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budget	151,236
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	3,623
F-DEL	Western European Union Centre	2,109



## Security and Intelligence Agencies

### Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Adjustment in RDEL income offset against RDEL expenditure.		-5,000,000	
Adjustment in RDEL expenditure offset against RDEL income.	5,000,000		
Budget Switch from RDEL to CDEL.		-39,455,000	
R&D Budget Switch – Revised Estimate from Main Estimate.	55,000,000		
Budget Cover Transfer RDEL from BEIS re: Counter-Terrorism Accelerator Fund.	1,389,000		
Budget Cover Transfer RDEL from DCMS re: National Cyber Security Programme.	12,318,000		
Budget Cover Transfer RDEL from MOD re: National Offensive Cyber Programme.	28,192,000		
Budget Cover Transfer Admin RDEL to Cabinet Office re: National Security Secretariat Salaries.		-200,000	
Budget Cover Transfer RDEL to MOD re: Joint Crypt Key Programme.		-532,000	
Budget Cover Transfer RDEL to Various Government Departments re: Counter-Terrorism Accelerator Fund.		-12,370,000	
Budget Cover Transfer RDEL to Various Government Departments re: National Security Council Nuclear Priorities Fund.		-5,544,000	
Budget Cover Transfer RDEL to Various Government Departments re: National Cyber Security Programme.		-134,609,000	
Additional ring-fenced RDEL required.	67,770,000		
Increase in RDEL to meet National Security Council priorities.	2,750,000		
<b>Total change in Resource DEL (Voted)</b>	<b>172,419,000</b>	<b>-197,710,000</b>	<b>-25,291,000</b>
Additional AME required for provision.	5,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>5,000,000</b>	<b>-</b>	<b>5,000,000</b>

Adjustment in CDEL income offset against CDEL expenditure.		-29,600,000	
Adjustment in CDEL expenditure offset against CDEL income.	29,600,000		
Budget Switch from RDEL to CDEL.	39,455,000		
R&D Budget Switch – Revised Estimates from Main Estimates.		-55,000,000	
Budget Cover Transfer CDEL from DDCMS ref. National Cyber Security Programme.	1,887,000		
Budget Cover Transfer CDEL to MOD re: National Offensive Cyber Programme.		-2,500,000	
Budget Cover Transfer CDEL ref. Capital Refurbishment.	300,000		
Budget Cover Transfer CDEL to MOD re: Joint Crypt Key Programme.		-2,468,000	
Budget Cover Transfer CDEL ref. Additional Projects.	3,555,000		
Budget Cover Transfer CDEL to Various Government Departments re: Counter-Terrorism Accelerator Fund.		-3,767,000	
Budget Cover Transfer CDEL to Various Government Departments re: National Security Council Nuclear Priorities Fund.		-7,250,000	
Budget Cover Transfer CDEL to Various Government Departments re: National Cyber Security Programme.		-10,747,000	
<b>Total change in Capital DEL (Voted)</b>	<b>74,797,000</b>	<b>-111,332,000</b>	<b>-36,535,000</b>
Increase in Net Cash requirement reflects changes to resources and capital as set out above and changes to working capital.		-54,596,000	
<b>Total change in Net Cash Requirement</b>	<b>-</b>	<b>-54,596,000</b>	<b>-54,596,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-25,291,000	-	-25,291,000
Capital	-36,535,000	-	-36,535,000
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-20,291,000	-	-20,291,000
Capital	-36,535,000	-	-36,535,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-54,596,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Security and Intelligence Agencies on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration and operational costs, research and development works, equipment and other payments, and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

The sale of services to other government departments, the recovery of costs of staff on loan, recovery from staff for miscellaneous items and certain other services. The sale of fixed assets, freehold interest and land.

**Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash items.

**Security and Intelligence Agencies** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
75,000	2,517,522	-200	-25,091	74,800	2,492,431	643,217	-36,535	606,682
<i>Of which:</i>								
A Security and Intelligence Agencies								
75,000	2,517,522	-200	-25,091	74,800	2,492,431	643,217	-36,535	606,682
<b>Total Spending in DEL</b>								
		-200	-25,091			-36,535		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	39,050	-	5,000	-	44,050	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	39,050	-	5,000	-	44,050	-	-	-
<b>Total Spending in AME</b>								
		-	5,000			-		
<b>Total for Estimate</b>								
		-200	-20,091			-36,535		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-200	-20,091			-36,535		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	2,990,027	-54,596	2,935,431

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
75,000	-200	74,800	2,669,306	-176,875	2,492,431	674,882	-68,200	606,682
<i>Of which:</i>								
A Security and Intelligence Agencies								
75,000	-200	74,800	2,669,306	-176,875	2,492,431	674,882	-68,200	606,682
<b>Total Spending in DEL</b>								
75,000	-200	74,800	2,669,306	-176,875	2,492,431	674,882	-68,200	606,682
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	44,050	-	44,050	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	-	-	44,050	-	44,050	-	-	-
<b>Total Spending in AME</b>								
-	-	-	44,050	-	44,050	-	-	-
<b>Total for Estimate</b>								
75,000	-200	74,800	2,713,356	-176,875	2,536,481	674,882	-68,200	606,682
<i>Of which:</i>								
<b>Voted Expenditure</b>								
75,000	-200	74,800	2,713,356	-176,875	2,536,481	674,882	-68,200	606,682
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,631,572</b>	<b>-20,291</b>	<b>2,611,281</b>
<b>Net Capital Requirement</b>	<b>643,217</b>	<b>-36,535</b>	<b>606,682</b>
<b>Accruals to cash adjustments</b>	<b>-284,762</b>	<b>2,230</b>	<b>-282,532</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-405,300	-72,770	-478,070
New provisions and adjustments to previous provisions	850	-	850
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-312	-	-312
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	120,000	75,000	195,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,990,027</b>	<b>-54,596</b>	<b>2,935,431</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	75,000
<i>Less:</i>	
Administration DEL Income	-200
<b>Net Administration Costs</b>	<b>74,800</b>
Gross Programme Costs	2,843,156
<i>Less:</i>	
Programme DEL Income	-245,075
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>2,598,081</b>
<b>Total Net Operating Costs</b>	<b>2,672,881</b>
<i>Of which:</i>	
Resource DEL	2,567,231
Capital DEL	61,600
Resource AME	44,050
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-61,600
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2,611,281</b>
<i>Of which:</i>	
Resource DEL	2,567,231
Resource AME	44,050
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2,611,281</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-177,075</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-200
<i>Of which:</i>	
A: Security and Intelligence Agencies	-200
Total Administration	-200
Programme	
Sales of Goods and Services	-176,875
<i>Of which:</i>	
A: Security and Intelligence Agencies	-176,875
Total Programme	-176,875
<b>Total Voted Resource Income</b>	<b>-177,075</b>
<b>Voted Capital DEL</b>	<b>-68,200</b>
<i>Of which:</i>	
Programme	
Other Grants	-68,200
<i>Of which:</i>	
A: Security and Intelligence Agencies	-68,200
Total Programme	-68,200
<b>Total Voted Capital Income</b>	<b>-68,200</b>



## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Sir Mark Sedwill KCMG

Sir Mark Sedwill KCMG has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Home Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Youth Endowment Fund.	200,000,000	-	
(Section A) Programme from the Foreign and Commonwealth Office to fund Organised Immigration Crime Taskforce - MRF.	7,015,000	-	
(Section A) Programme from the Foreign and Commonwealth Office to fund Commonwealth Fund (Modern Slavery).	525,000	-	
(Section A) Programme from the Foreign and Commonwealth Office to fund Commonwealth Fund (We Protect)	274,000	-	
(Section A) Programme transfer of Domestic Abuse funding to MHCLG	-	-1,000,000	
(Section A) Programme transfer to Ministry of Justice of Domestic Abuse funding	-	-500,000	
(Section A) Crime Policing and Fire Group:	35,000,000	-24,000,000	
(Section A) CPFPG switch and other adjustments	-	-234,700,000	
(Section B) Programme Counter Terrorism (CT).	71,000,000	-	
(Section B) Programme from the Department for Culture, Media and Sport to cover funding for RICU International Disinformation Analysis Team	100,000	-	
(Section B) Admin from the Foreign and Commonwealth Office to fund 2 C5 officers for 4 months.	32,000	-	
(Section B) Programme from the Foreign and Commonwealth Office to fund Document Management System	-	-292,000	
(Section B) Programme from the Foreign and Commonwealth Office to fund Building Local Law Enforcement Capability	675,000	-	

(Section B) Programme from the Foreign and Commonwealth Office to fund SOCnet and SOCJA	800,000	-
(Section B) Programme from the Foreign and Commonwealth Office to fund EU – Instrument contributing to stability and peace (IcSP).	-	-13,000
(Section B) Programme from the Foreign and Commonwealth Office to fund EU External Action Service secondment	9,000	-
(Section B) Programme from the Foreign and Commonwealth Office to fund All Western Balkans Projects	1,011,000	-
(Section B) Programme from the Cabinet Office for NSC(N) Funding - RN Inland Detection	680,000	-
(Section B) Programme from the Cabinet Office for NSC(N) Funding - Mobility at the Border	420,000	-
(Section B) Programme from the Cabinet Office for NSC(N) Funding - Disposition Specialist	35,000	-
(Section B) Programme from the Cabinet Office for NCSP Funding-Cyber Crime Programme	28,519,000	-
(Section B) Programme from the Cabinet Office for NCSP Funding-Cyber Communications Programme	3,240,000	-
(Section B) Programme from the Cabinet Office for NCSP Funding - CT Accelerator	9,516,000	-
(Section B) Programme from the Cabinet Office for NCSP Funding - CT Accelerator CT police underspend allocations	1,228,000	-
(Section B) Office for Security and Counter Terrorism neutral transfers	5,000,000	-
(Section B) OSCT EU Exit Urgent Operational Requirements	150,000	-
(Section C) Immigration Enforcement neutral transfers and Programme from the Foreign and Commonwealth Office to fund JRCC/Barbados	9,596,000	-
(Section D) Reserve Claim Asylum Support.	53,000,000	-
(Section D) Programme Immigration Health Surcharge funding to:		
- Department of Health	-	-77,393,000
- Scottish Government	-	-7,565,000
- Welsh Assembly Government	-	-4,357,000
- Northern Ireland Executive	-	-2,611,000

(Section D) Programme transfer to Department for International Development for AS ODA	-	-50,400,000
(Section D) Programme transfer to Department for International Development for VCRS ODA	-	-5,700,000
(Section D) EU Exit funding and admin rebate from HM Treasury for efficient cash management.	191,001,000	-
(Section E) Programme transfer to National Crime Agency for One-off LENS funding for EU Exit preparedness	-	-3,691,000
(Section E) BICSE EU Exit funding and neutral transfers	25,691,000	-
(Section F) Programme from the Foreign and Commonwealth Office to fund Mediterranean Search and Rescue (Cutters) Operation - MRF	4,120,000	-
(Section F) Programme from the Foreign and Commonwealth Office to fund Interpreters for Reception and Identification Services	710,000	-
(Section F) Programme from the Foreign and Commonwealth Office to fund Expert staff to Greece under the EU-Turkey deal- MRF	75,000	-
(Section F) Border Force neutral transfers	81,700,000	-
(Section F) Programme from the Foreign and Commonwealth Office to fund Intelligence Analyst training	51,000	-
(Section F) Programme transfer Border Force (Hunter) ODA Resource underspend to DFID	-	-3,500,000
(Section F) Border Force resource switch and other adjustments	-	-40,000,000
(Section G) HM Passport Office neutral transfers and Programme from the Foreign and Commonwealth Office to fund HMPO various projects	7,538,000	-
(Section H) Programme from the Foreign and Commonwealth Office to fund Upstream Irregular Migrant Communications MRF	1,096,000	-
(Section H) Programme from the Cabinet Office for Government Communications for Brexit Activity	750,000	-
(Section H) Programme from the Cabinet Office for NSCP Funding	1,632,000	-
(Section H) Programme transfer to Cabinet Office for Government security Group Future Vetting System	-	-1,600,000

(Section H) Programme transfer to Cabinet Office for CS Local Service	-	-384,000	
(Section H) Programme transfer to Cabinet Office for Government Communications for Brexit Activity	-	-750,000	
(Section H) Programme transfer to Cabinet Office for Contract Management Capability Programme	-	-328,000	
(Section H) Enablers neutral transfers	109,906,000	-	
(Section H) EU Exit funding	44,697,000	-	
(Section I) Programme transfer to Department for International Development (Admin) for Government Equalities Office (MOG) Budget	-	-7,621,000	
(Section I) Programme transfer to Department for International Development (Programme) for Government Equalities Office (MOG) Budget	-	-13,773,000	
(Section J) Programme transfer to Department for International Development (Admin) for Equalities and Human Rights Commission Budget	-	-13,630,000	
(Section J) Programme transfer to Department for International Development (Programme) for Equalities and Human Rights Commission Budget	-	-5,321,000	
(Sections I and J) Other adjustments	584,000	-	
(Section L) Departmental Unallocated Provision	-	-45,697,000	
<b>Total change in Resource DEL (Voted)</b>	<b>897,376,000</b>	<b>-544,826,000</b>	<b>352,550,000</b>
(Section L) funding to meet police pension forecasts.	172,012,000	-	
(Section L) funding to meet fire pension forecasts.	42,643,000	-	
(Section K) AME Provisions	1,225,000,000	-	
<b>Total change in Resource AME (Voted)</b>	<b>1,439,655,000</b>	<b>-</b>	<b>1,439,655,000</b>
(Section A) Capital to Cabinet Office for Canary Wharf costs.	-	-1,000,000	
(Section A) Crime Policing and Fire Group.	7,500,000	-	
(Section A) CPFPG Cadel switch	120,000,000	-	
(Section B) Capital transfer from the Cabinet Office for NSC(N) Funding - RN Inland Detection.	3,350,000	-	
(Section B) Capital transfer from the Cabinet Office for NSC(N) Funding - Mobility at the Border.	1,500,000	-	

(Section B) Capital transfer from the Cabinet Office for NSC(N) Funding - Cyber Crime Programme.	2,000,000	-	
(Section B) Capital transfer from the Cabinet Office for CT Accelerator.	3,767,000	-	
(Section B) OSCT CDEL switch	1,000,000	-	
(Section C) IE CDEL switch	7,000,000	-	
(Section D) UKVI CDEL switch	3,000,000	-	
(Section E) BICSE CDEL switch	5,000,000	-	
(Section F) Capital transfer Border Force (Hunter) ODA Resource underspend to DFID.	-	-1,500,000	
(Section F) Border Force.	10,000,000	-	
(Section H) EU Exit funding	93,750,000	-	
(Section I) Capital transfer to Department for International Development for EHRC (MOG) Budget.	-	-520,000	
<b>Total change in Capital DEL (Voted)</b>	<b>257,867,000</b>	<b>-3,020,000</b>	<b>254,847,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and also movements in debtors and creditors.	868,898,000		
<b>Total change in Net cash requirement</b>	<b>868,898,000</b>	<b>-</b>	<b>868,898,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	352,550,000		352,550,000
Capital †	254,847,000		254,847,000
<b>Annually Managed Expenditure</b>			
Resource	1,439,655,000		1,439,655,000
Capital	-		-
<b>Total Net Budget</b>			
Resource	1,792,205,000		1,792,205,000
Capital	254,847,000		254,847,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement †</b>	<b>868,898,000</b>		

Amounts required in the year ending 31 March 2019 for expenditure by Home Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Control of immigration and nationality; refugees (including the provision of loans) and Voluntary and Community Sector refugee organisations; support for asylum seekers; work permits.

Safeguarding children and vulnerable adults including reducing and preventing child trafficking and modern slavery; registration of forensic practitioners; grants to, and other expenditure on behalf of associated entities.

Identity management; passports.

Emergency planning and services; counter-terrorism and intelligence.

Responsibility for the fire and rescue services; financial support to Local Authorities and Fire and Rescue Authorities; emergency assistance; improvement, transformation and efficiency; intervention action and capacity building in local authorities; Private Finance Initiative Special Grant.

Police resource and capital expenditure; crime reduction and prevention; firearms compensation and related matters; other services related to crime; tackling drug abuse.

Immigration Health Surcharge and Immigration Skills Charge.

Government Equalities Office.

Net spending by Arms Length Bodies (Independent Police Complaints Commission, Security Industry Authority, Office of the Immigration Service Commissioner, College of Policing, Gangmasters Labour Abuse Authority and the Disclosure and Barring Service, Equalities and Human Rights Commission). Payments of grant and grant-in-aid to other organisations promoting Home Office objectives; support to local authorities including Area Based Grants; payments to other Government departments; the administration and operation of the department; and other non-cash items.

Income arising from:

Control of immigration and nationality; additional or special immigration services; work permits; fees, fines and penalties arising from relevant Home Office legislation.

Identity management and data protection; passports and certificates.

Emergency planning and services; counter-terrorism work, and intelligence.

Responsibility for and inspections of crown premises and emergency services.

Cyber crime. Contributions for Police IT services.

Issue of licences and certificates; crime reduction and prevention; proceeds of crime; training and advisory services.

Immigration Health Surcharge and Immigration Skills Charge.

Contributions towards grant programmes from third parties, other Government departments and the Devolved Administrations, the European Union, other Governments; the administration and operation of the department (including the sale and hire of assets).

**Annually Managed Expenditure:**

Expenditure arising from:

Pensions; and other non-cash items.

**Home Office** will account for this Estimate.

† Responsibility for the Government Equalities Office and the Equality and Human Rights Commission was transferred to the Department for International Development on 30th April 2018. Within the overall changes sought this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Department Expenditure Limit - Resource (Voted) is decreased by £40,345,000;
- (b) Department Expenditure Limit - Capital (Voted) is decreased by £520,000;
- (c) and the net cash requirement is decreased by £40,265,000.

**Part II: Changes Proposed**

£'000

	Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted Expenditure</b>									
	319,245	10,189,602	19,471	333,079	338,716	10,522,681	441,243	254,847	696,090
<i>Of which:</i>									
A Crime Policing and Fire Group	41,061	8,634,029	11,000	-28,386	52,061	8,605,643	150,533	126,500	277,033
B Office for Security and Counter Terrorism	45,821	729,565	5,032	117,078	50,853	846,643	131,195	11,617	142,812
C Immigration Enforcement	6,449	376,462	-	9,596	6,449	386,058	7,200	7,000	14,200
D UK Visas & Immigration	13,490	-541,777	7,000	88,975	20,490	-452,802	54,800	3,000	57,800
E BICS PSG, Europe, International and ICI	22,985	36,209	8,793	13,207	31,778	49,416	660	5,000	5,660
F Border Force	2,776	542,043	-	43,156	2,776	585,199	54,400	8,500	62,900
G HM Passport Office	-1,836	-158,077	-	7,538	-1,836	-150,539	39,000	-	39,000
H Enablers	161,044	432,039	15,101	139,918	176,145	571,957	2,935	93,750	96,685
I Arms Length Bodies (Net)	13,630	86,426	-13,630	-5,321	-	81,105	520	-520	-
Government Equalities Office	6,270	14,540	-6,270	-14,540	-	-	-	-	-
DUP	7,555	38,142	-7,555	-38,142	-	-	-	-	-
<b>Total Spending in DEL</b>			<b>19,471</b>	<b>333,079</b>				<b>254,847</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
	-	2,696,929	-	1,439,655	-	4,136,584	-	-	-
<i>Of which:</i>									
K AME Charges	-	4,854	-	1,225,000	-	1,229,854	-	-	-
L Police and Fire Superannuation	-	2,692,074	-	214,655	-	2,906,729	-	-	-
<b>Total Spending in AME</b>				<b>1,439,655</b>					
<b>Total for Estimate</b>			<b>19,471</b>	<b>1,772,734</b>				<b>254,847</b>	
<i>Of which:</i>									
<b>Voted Expenditure</b>			19,471	1,772,734				254,847	
<b>Non Voted Expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>13,324,272</b>	<b>868,898</b>	<b>14,193,170</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
453,493	-114,777	338,716	13,074,547	-2,551,866	10,522,681	700,186	-4,096	696,090
<i>Of which:</i>								
A Crime Policing and Fire Group								
54,991	-2,930	52,061	8,668,728	-63,085	8,605,643	277,033	-	277,033
B Office for Security and Counter Terrorism								
50,853	-	50,853	1,045,940	-199,297	846,643	142,812	-	142,812
C Immigration Enforcement								
6,449	-	6,449	424,047	-37,989	386,058	14,200	-	14,200
D UK Visas & Immigration								
20,490	-	20,490	1,148,896	-1,601,698	-452,802	57,800	-	57,800
E BICS PSG, Europe, International and ICI								
31,778	-	31,778	61,326	-11,910	49,416	5,660	-	5,660
F Border Force								
2,776	-	2,776	631,199	-46,000	585,199	62,900	-	62,900
G HM Passport Office								
32,164	-34,000	-1,836	333,393	-483,932	-150,539	39,000	-	39,000
H Enablers								
253,992	-77,847	176,145	679,912	-107,955	571,957	100,781	-4,096	96,685
I Arms Length Bodies (Net)								
-	-	-	81,105	-	81,105	-	-	-
J European Solidarity Mechanism (Net)								
-	-	-	1	-	1	-	-	-
<i>Government Equalities Office</i>								
-	-	-	-	-	-	-	-	-
<i>DUP</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
453,493	-114,777	338,716	13,074,547	-2,551,866	10,522,681	700,186	-4,096	696,090
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	4,136,584	-	4,136,584	-	-	-
<i>Of which:</i>								
K AME Charges								
-	-	-	1,229,854	-	1,229,854	-	-	-
L Police and Fire Superannuation								
-	-	-	2,906,729	-	2,906,729	-	-	-
M AME Charges Arms Length Bodies (Net)								
-	-	-	1	-	1	-	-	-
<b>Total Spending in AME</b>								
-	-	-	4,136,584	-	4,136,584	-	-	-
<b>Total for Estimate</b>								
453,493	-114,777	338,716	17,211,131	-2,551,866	14,659,265	700,186	-4,096	696,090

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration				Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<i>Of which:</i>								
<b>Voted Expenditure</b>								
453,493	-114,777	338,716	17,211,131	-2,551,866	14,659,265	700,186	-4,096	696,090
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>13,205,776</b>	<b>1,792,205</b>	<b>14,997,981</b>
<b>Net Capital Requirement</b>	<b>441,243</b>	<b>254,847</b>	<b>696,090</b>
<b>Accruals to cash adjustments</b>	<b>-322,747</b>	<b>-1,178,154</b>	<b>-1,500,901</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-100,577	19,471	-81,106
Add cash grant-in-aid	106,905	-	106,905
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-301,700	-	-301,700
New provisions and adjustments to previous provisions	-	-1,225,000	-1,225,000
Departmental Unallocated Provision	-27,375	27,375	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>		<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>13,324,272</b>	<b>868,898</b>	<b>14,193,170</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	453,493
<i>Less:</i>	
Administration DEL Income	-114,777
<b>Net Administration Costs</b>	<b>338,716</b>
Gross Programme Costs	17,440,875
<i>Less:</i>	
Programme DEL Income	-2,555,962
Programme AME Income	-
Non-budget income	-81,300
<b>Net Programme Costs</b>	<b>14,803,613</b>
<b>Total Net Operating Costs</b>	<b>15,142,329</b>
<i>Of which:</i>	
Resource DEL	10,861,397
Capital DEL	225,648
Resource AME	4,136,584
Capital AME	-
Non-budget	-81,300
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-225,648
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	81,300
Other adjustments	-
<b>Total Resource Budget</b>	<b>14,997,981</b>
<i>Of which:</i>	
Resource DEL	10,861,397
Resource AME	4,136,584
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>14,997,981</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-2,666,643</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-54,943
<i>Of which:</i>	
A: Crime Policing and Fire Group	-1,280
H: Enablers	-53,663
Other Income	-24,184
<i>Of which:</i>	
H: Enablers	-24,184
Taxation	-35,650
<i>Of which:</i>	
A: Crime Policing and Fire Group	-1,650
G: HM Passport Office	-34,000
Total Administration	<u>-114,777</u>
Programme	
EU Grants Received	-64,711
<i>Of which:</i>	
C: Immigration Enforcement	-24,789
H: Enablers	-39,922
Sales of Goods and Services	-1,756,920
<i>Of which:</i>	
A: Crime Policing and Fire Group	-25,157
C: Immigration Enforcement	-600
D: UK Visas & Immigration	-1,605,198
F: Border Force	-43,956
G: HM Passport Office	-24,438
H: Enablers	-57,571
Other Grants	-41,273
<i>Of which:</i>	
A: Crime Policing and Fire Group	-37,928
G: HM Passport Office	-3,345
Other Income	-19,487
<i>Of which:</i>	
C: Immigration Enforcement	-600
D: UK Visas & Immigration	3,500
E: BICS PSG, Europe, International and ICI	-11,910
G: HM Passport Office	-15
H: Enablers	-10,462
Taxation	-669,475

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans*Of which:*

B: Office for Security and Counter Terrorism	-199,297
C: Immigration Enforcement	-12,000
F: Border Force	-2,044
G: HM Passport Office	-456,134
Total Programme	<u>-2,551,866</u>

**Total Voted Resource Income****-2,666,643****Voted Capital DEL****-4,096***Of which:*

Programme	
Sales of Goods and Services	-4,096

*Of which:*

H: Enablers	-4,096
Total Programme	<u>-4,096</u>

**Total Voted Capital Income****-4,096**

### Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-81,300	-81,300	-	-	-81,300	-81,300
<b>Total</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-</b>	<b>-</b>	<b>-81,300</b>	<b>-81,300</b>

#### Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular premium	-81,300	-81,300	-	-	-81,300	-81,300
<b>Total</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-</b>	<b>-</b>	<b>-81,300</b>	<b>-81,300</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Philip Rutnam
<b>Additional Accounting Officers:</b>	Patsy Wilkinson for sections C,D,E,F and G

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Michael Lockwood	Independent Office for Police Conduct
Ian Leigh	Office of the Immigration Services Commissioner
Alan Clamp	Security Industry Authority
Mike Cunningham	College of Policing
Michael Rich	Gangmasters and Labour Abuse Authority
Adele Downey	Disclosure and Barring Service

Philip Rutnam has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.



## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
I	College of Policing	36,200	-	36,200
I	Disclosure and Barring Service	-21,600	-	-
I	Gangmasters and Labour Abuse Authority	5,100	-	5,100
I	Independent Office for Police Conduct	62,634	-	62,634
I	Immigration Services Commissioner	1,771	-	2,971
I	Security Industry Authority	-3,000	-	-
<b>Total</b>		<b>81,105</b>	<b>-</b>	<b>106,905</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.</p>	
<b>Non-statutory liabilities</b>	
Indemnity provided to Heathrow Airport Holdings (formerly know as British Airports Authority (BAA)) in respect of damage or injury caused to third parties from the Home Office in their use of vehicles operating airside while transporting immigration officers between airside locations.	52,000
Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009)	7,789
Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012)	10,000

### The following liabilities are judged to be unquantifiable:

#### **Police – City of London Economic Crime Basic Command Unit (ECBCU) (Minute dated 12 March 2004)**

If the Home Office reduces or discontinues its share of the match funding of the expanded ECBCU then it will contribute up to 50% of the resulting costs, for example redundancy payment or property cost.

#### **Indemnities**

#### **Home Office Central London Accommodation Strategy (HOCLAS) (Minute dated 23 January 2002)**

The Home Office has indemnified the contractor for an unquantifiable amount against any financial loss arising from the Home Office providing defective information in respect of the contract.

#### **Border Force New Detection Technology (NDT)**

The following minutes have been used to notify Parliament of the contingent liability relating to the BF NDT, dated:

10 September 2003, 18 December 2003, 18 March 2004 and 2 July 2004

The minutes above refer to the following locations and NDT equipment which is loaned by the Department to recipients:

- i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.
- ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by, the BF in the juxtaposed control zone.
- iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004.
- iv) Ostend: Heartbeat shelters.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>v) St. Malo: CO2 probes to be operated by French operators.</p> <p>vi) Vlissingen: Heartbeat equipment and shelters.</p> <p>vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.</p> <p>The minutes also refer to the following:            Indemnity in respect of the deployment and/or demonstration of NDT by the BF in Europe. Within the scope of this indemnity "Europe" is defined as the member states of the Organisation for Security and Co-operation in Europe (OSCE); those North African and Middle Eastern countries with which the OSCE has special relationships.            (Algeria, Israel, Jordan, Morocco and Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).</p> <p><b>Harmondsworth and Campsfield Inquiry Team (Minute dated 14 July 2007)</b>            Indemnity provided to the Chairman and members of the team carrying out, in good faith and honesty, the inquiry into the disturbances at the Harmondsworth and Campsfield Immigration Removal Centres.</p> <p><b>CIFAS – Fraud Protection Service (Minute dated 2 March 2016)</b>            To indemnify bodies against erroneous data entered on the CIFAS database, resulting in claims lodged against those organisations.</p> <p><b>Cyclamen (Minute dated 29 May 2009)</b>            Indemnities to various port and airport authorities with the maximum exposure limited to £115m, and with no individual indemnity being above £10m</p> <p><b>Chief Inspector of the Border Force - legal title remains Chief Inspector of UKBA</b>            As part of the secondment of the Chief constable of Tayside Police to the position of the independent Chief Inspector of UKBA, a contingent liability associated with pension entitlements falling to the Home Office was created.</p>	



# National Crime Agency

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Resource DEL Changes:</b>			
<b>Transfers to and from other government departments:</b>			
(Section A) Conflict, Stability and Security programme Funding to Department for International Trade	-	-252,000	
(Section A) Conflict, Stability and Security programme Funding from the Foreign and Commonwealth Office	4,254,000	-	
(Section A) Integrated Activity Fund from the Foreign and Commonwealth Office	618,000	-	
(Section A) National Cyber Security Programme funding from the Cabinet Office	7,052,000	-	
(Section A) National Cyber Security Programme funding from the Cabinet Office (HAS)	700,000	-	
(Section A) Brexit Contingency planning from Home Office	3,691,000	-	
(Section A) transfer internal to CDEL from core	-	-2,000,000	
(Section A) transfer internal to CDEL (re CSSF)	-	-990,000	
(Section A) transfer internal to CDEL (re EU Exit)	-	-1,030,000	
<b>Depreciation</b>			
(Section A) Non Cash Depreciation	6,000,000	-	

**Neutral transfers to reflect the latest forecast budget allocations**

(Section A) National Crime Agency external funded projects programme	32,297,000	-32,297,000	
(Section A) National Crime Agency external funded projects programme contingency	20,000,000	-20,000,000	
(Section A) National Crime Agency third party Admin Income	2,000	-2,000	
(Section A) National Crime Agency third party programme income	2,173,000	-2,173,000	
<b>Total change in Resource DEL (Voted)</b>	<b>76,787,000</b>	<b>-58,744,000</b>	<b>18,043,000</b>

**Capital DEL changes:**

(Section A) National Security Programme funding from the Cabinet Office	375,000	-	
(Section A) internal transfer from RDEL	2,000,000	-	
(Section A) internal transfer from RDEL re CSSF	990,000	-	
(Section A) internal transfer from RDEL re Brexit	1,030,000	-	

**Neutral transfers to reflect the latest forecast budget allocations**

(Section A) National Crime Agency	13,779,000	-13,779,000	
<b>Total change in Capital DEL (Voted)</b>	<b>18,174,000</b>	<b>-13,779,000</b>	<b>4,395,000</b>
Revisions to the net cash requirement to reflect the changes to resources and capital as set out above and increases in externally funded projects.	59,999,000	-	
<b>Total change in Net Cash Requirement</b>	<b>59,999,000</b>	<b>-</b>	<b>59,999,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	18,043,000	-	18,043,000
Capital	4,395,000	-	4,395,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,043,000		18,043,000
Capital	4,395,000		4,395,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>59,999,000</b>		

Amounts required in the year ending 31 March 2019 for expenditure by National Crime Agency on:

**Departmental Expenditure Limit:**Expenditure arising from:

UK and overseas activity including:

Principal function - Crime Reduction:

Securing that efficient and effective activities to combat organised crime and serious crime are carried out including by:

Investigating, prosecuting, preventing and disrupting people engaged in serious and organised crime. Other expenditure related to tackling crime to support the objectives of the National Crime Agency. Payment of grants to partners to promote and deliver National Crime Agency objectives; and the administration and operation of the department, its enabling functions and other non-cash items.

Expenditure including: fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants costs, and damages ordered by the court to be paid by the NCA, including payments made as a result of asset recovery activity to individuals, charities, companies, other Government Departments, the Devolved Administrations, the European Union and other Governments.

Principal function - Criminal Intelligence:

Gathering, storing, processing, analysing, and disseminating information that is relevant to any of the following:

Intelligence activities to combat organised crime or serious crime, activities to combat any other kind of crime and exploitation proceeds investigations, exploitation proceeds orders and applications for such orders.

NCA's response to the Serious and Organised Crime Strategy:

Pursue: prosecute and disrupt people engaged in serious and organised criminality.

Prevent: prevent people from engaging in serious and organised crime.

Protect: increase protection against serious and organised crime.

Prepare: reduce the impact of this criminality where it takes place.

Preparatory work in support of HM Government plans to exit the European Union.

\* Activity to ensure Organisational readiness for exiting European Union including but not limited to contingency planning, alternate information systems review and implementation including purchase of new assets and process and procedure reviews and updates.

Income arising from:

UK and overseas activity including:

Training and accreditation fees;

Cyber Crime Prevention;

Asset Recovered Incentivisation Scheme;

Safeguarding children;

External contributions towards the NCA's own and also NCA led and managed crime reduction activities and grant programmes, from third parties including other Government departments, the Devolved Administrations, the European Union and other Governments. The administration and operation of the department (including the sale and hire of assets, charges such as the use of intellectual property, insurance claims and legal costs recovered).

External contributions for the provision of information to third parties.

Recovery of income awarded to the NCA in court, receipts of service provided by the NCA and receipts from any asset recovery activity, including the recovery of VAT expenditure where approved to do so.

\* Funding for all EU Exit activities.

\* Sub-letting of floor space.

**Annually Managed Expenditure:**

Expenditure arising from:

Pensions and other non cash items.

**National Crime Agency** will account for this Estimate.



**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
30,950	418,206	-	18,043	30,950	436,249	50,000	4,395	54,395
<i>Of which:</i>								
A: National Crime Agency								
30,950	418,206	-	18,043	30,950	436,249	50,000	4,395	54,395
<b>Total Spending in DEL</b>								
		-	18,043			4,395		
<b>Total for Estimate</b>								
		-	18,043			4,395		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	18,043			4,395		
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	550,001	59,999	610,000

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
31,693	-743	30,950	548,739	-112,490	436,249	96,138	-41,743	54,395	
<i>Of which:</i>									
A: National Crime Agency									
31,693	-743	30,950	548,739	-112,490	436,249	96,138	-41,743	54,395	
<b>Total Spending in DEL</b>									
31,693	-743	30,950	548,739	-112,490	436,249	96,138	-41,743	54,395	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	-	-	50,000	-	50,000	-	-	-	
<i>Of which:</i>									
B: National Crime Agency AME									
-	-	-	50,000	-	50,000	-	-	-	
<b>Total Spending in AME</b>									
-	-	-	50,000	-	50,000	-	-	-	
<b>Total for Estimate</b>									
31,693	-743	30,950	598,739	-112,490	486,249	96,138	-41,743	54,395	
<i>Of which:</i>									
<b>Voted Expenditure</b>									
31,693	-743	30,950	598,739	-112,490	486,249	96,138	-41,743	54,395	
<b>Non Voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>499,156</b>	<b>18,043</b>	<b>517,199</b>
<b>Net Capital Requirement</b>	<b>50,000</b>	<b>4,395</b>	<b>54,395</b>
<b>Accruals to cash adjustments</b>	<b>845</b>	<b>37,561</b>	<b>38,406</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-50,700	-6,000	-56,700
New provisions and adjustments to previous provisions	-52,000	-	-52,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-	-130
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	15,000	44,000	59,000
Increase (-) / Decrease (+) in creditors	86,675	-439	86,236
Use of provisions	2,000	-	2,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>550,001</b>	<b>59,999</b>	<b>610,000</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	31,693
<i>Less:</i>	
Administration DEL Income	-743
<b>Net Administration Costs</b>	<b>30,950</b>
Gross Programme Costs	598,739
<i>Less:</i>	
Programme DEL Income	-153,783
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>444,956</b>
<b>Total Net Operating Costs</b>	<b>475,906</b>
<i>Of which:</i>	
Resource DEL	465,199
Capital DEL	-41,293
Resource AME	52,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	41,293
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>517,199</b>
<i>Of which:</i>	
Resource DEL	467,199
Resource AME	50,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>517,199</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-113,233</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-393
<i>Of which:</i>	
A: National Crime Agency	-393
Other Grants	-350
<i>Of which:</i>	
A: National Crime Agency	-350
Total Administration	<u>-743</u>
Programme	
Sales of Goods and Services	-16,862
<i>Of which:</i>	
A: National Crime Agency	-16,862
Other Grants	-95,628
<i>Of which:</i>	
A: National Crime Agency	-95,628
Total Programme	<u>-112,490</u>
<b>Total Voted Resource Income</b>	<b><u>-113,233</u></b>
<b>Voted Capital DEL</b>	<b>-41,743</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-450
<i>Of which:</i>	
A: National Crime Agency	-450
Other Grants	-41,293
<i>Of which:</i>	
A: National Crime Agency	-41,293
Total Programme	<u>-41,743</u>
<b>Total Voted Capital Income</b>	<b><u>-41,743</u></b>

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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Lynne Owens CBE QPM MA

Lynne Owens CBE QPM MA has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for fire arms training, with the maximum exposure limited to £50m.	50,000
NCA has a small number of claims from employees, members of the public and suppliers that could result in compensation payments to be made on settlement.	Unquantifiable
The costs to NCA on vacation of leased premises were estimated as £4.4m (2017/18 - £3.5m).	4,363
Contingent liability for employee claims relating to contracts.	1,560

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
A4	Annual interpol subscription subject to exchange rate variation.	2,875



# Foreign and Commonwealth Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A claim on the Resource Reserve (Programme) in respect of Consular Premiums.	51,200,000		
(Section A) A benefit to the Resource Reserve (programme) in respect of The Foreign Currency Mechanism.		-12,900,000	
(Section G) A benefit to the Resource Reserve (programme) in respect of Peacekeeping.		-34,000,000	
(Section A) A benefit to the Resource Reserve (programme) in respect of Overseas Development Assistance.		-30,000,000	
(Section A) A claim on the Resource Reserve (Programme) in respect of seismic and maintenance work.	20,000,000		
(Section B) A claim on the Resource Reserve (Programme) in respect of International Subscriptions.	41,400,000		
(Section A) A claim on the Resource Reserve (Programme) in respect of non-cash.	70,000,000		
(Section B) A claim on the Resource Reserve (Programme) in respect of the BBC World Service.	9,000,000		
(Section A) A claim on the Resource Reserve (Programme) in respect of EU Exit costs.	35,200,000		
(Section A) A claim on the Resource Reserve (Programme) in respect of differential inflation.	11,200,000		
(Section F) A benefit the Resource Reserve (programme) in respect of the Conflict, Stability and Security Fund.		-2,750,000	

(Section G) A benefit to the Resource Reserve (programme) in respect of Budget Exchange.		-6,500,000
(Section A) A benefit to the Resource Reserve (programme) in respect of Budget Exchange.		-3,000,000
(Section A) A benefit to the Resource Reserve (administration) in respect of cash forecasting charges.		-6,000
(Section A) A payment from the Resource Reserve (Programme) in respect of the Sousse memorial.	784,000	
(Section E) A transfer to DFID (programme) for work in respect of the Prosperity Fund.		-4,276,000
(Section A) transfer from the Security and Intelligence Agencies (programme) in respect of expansion and capability.	3,164,000	
(Section E) A transfer to Her Majesty's Treasury (programme) in respect of the Prosperity Fund.		-636,000
(Section E) A transfer to the Cabinet Office (programme) in respect of the Prosperity Fund.		-510,000
(Section A) A transfer from the Department for International Trade (administration) in respect of Trade Officers.	1,524,000	
(Section C) A transfer from the Department for International Trade (programme) to the British Council in respect of the GREAT campaign.	3,000,000	
(Section A) A transfer from the Department for International Trade (programme) in respect of challenge funding.	1,000,000	
(Section A) A transfer from DFID (programme) in respect of work on the overseas estate.	2,000,000	
(Section E) A transfer from the Department for International Trade (programme) in respect of the Prosperity Fund.	1,720,000	
(Section F) A transfer to DFID (programme) in respect of the return of Conflict, Stability and Security Funding for hurricane recovery work.		-4,413,000
(Section F) A transfer to DFID (programme) in respect of the Conflict, Stability and Security Fund.		-20,399,000

(Section F) A transfer to MoD (programme) in respect of the Conflict, Stability and Security Fund.	-7,631,000	
(Section F) A transfer to the National Crime Agency (programme) in respect of the Conflict, Stability and Security Fund.	-4,254,000	
(Section F) A transfer to Her Majesty's Revenue and Customs (programme) in respect of the Conflict, Stability and Security Fund.	-508,000	
(Section F) A transfer to the Home Office (programme) in respect of the Conflict, Stability and Security Fund.	-16,637,000	
(Section F) A transfer to the Cabinet Office (programme) in respect of the Conflict, Stability and Security Fund.	-4,000,000	
(Section F) A transfer from the Crown Prosecution Service (programme) in respect of the Conflict, Stability and Security Fund.		43,000
(Section F) A transfer to the Department of Environment, Food and Rural Affairs (programme) in respect of the Conflict, Stability and Security Fund.	-1,087,000	
(Section F) A transfer to the Department of Environment, Food and Rural Affairs CFAS Agency (programme) in respect of the Conflict, Stability and Security Fund.	-575,000	
(Section F) A transfer to the Department of Environment, Food and Rural Affairs MMO Agency (programme) in respect of the Conflict, Stability and Security Fund.	-1,110,000	
(Section F) A transfer to the Department for Education (programme) in respect of the Conflict, Stability and Security Fund.	-1,000,000	
(Section F) A transfer to the Department for Transport's MCA Agency (programme) in respect of the Conflict, Stability and Security Fund.	-563,000	
(Section F) A transfer to the MoD's UKHO agency (programme) in respect of the Conflict, Stability and Security Fund.	-665,000	
(Section F) A transfer to the Department of Health (programme) in respect of the Conflict, Stability and Security Fund.	-380,000	
(Section A) A transfer from DFID (programme) in respect of the Africa Strategy.		1,796,000

(Section C) A transfer from DFID (programme) to the British Council in respect of the Africa Strategy.	1,500,000	
(Section A) A transfer to the Ministry of Defence (programme) in respect the Integrated Activity Fund.		-4,567,000
(Section A) A transfer to the Department for International Trade (programme) in respect of the Integrated Activity Fund.		-764,000
(Section A) A transfer to BEIS (Programme) in respect of the Integrated Activity Fund.		-654,000
(Section A) A transfer to the Department of Environment, Food and Rural Affairs CFAS Agency (programme) in respect of the Integrated Activity Fund.		-1,128,000
(Section A) A transfer to the Cabinet Office (programme) in respect of the Integrated Activity Fund.		-365,000
(Section A) A transfer to the Department for Culture, Media and Sport (programme) in respect of the Integrated Activity Fund.		-1,214,000
(Section A) A transfer to the National Crime Agency (programme) in respect of the Integrated Activity Fund.		-618,000
(Section A) A transfer from the DFID (programme) in respect of the Sexual Violence Initiative.	200,000	
(Section A) A transfer from the Department of Environment, Food and Rural Affairs (programme) in respect of platform charges.	8,000	
(Section A) A transfer to the Cabinet Office (administration) in respect of the counter-terrorism work.		-61,000
(Section A) A transfer to the Cabinet Office (administration) in respect of secure communications.		-100,000
(Section A) A transfer to the Cabinet Office (programme) in respect of secure communications.		-100,000
(Section A) A transfer from the DFID (programme) in respect of Elections in Madagascar.	123,000	

(Section A) A transfer from the Cabinet Office (programme) in respect of EU communications.	100,000		
(Section A) A transfer from the Cabinet Office (programme) in respect of cyber security.	165,000		
(Section A) A transfer to the Cabinet Office (programme) in respect of contract management accreditation.		-48,000	
(Section A) A transfer to the Home Office (administration) in respect of the Research, Information and Communications Unit.		-32,000	
(Section A) A transfer from DFID (programme) in respect of the Commonwealth Joint Unit.	12,000		
(Section F) A switch from Resource DEL (programme) to Capital DEL in respect of the Conflict, Stability and Security Fund.		-16,411,000	
(Section A) A switch from Capital DEL to Resource DEL (administration) in respect of cloud based information technology.	7,500,000		
(Sections A and B) A budget neutral transfer (programme) from Section B to Section A.	56,400,000	-56,400,000	
(Sections A and E) A budget neutral transfer (programme) to the Prosperity Fund.	6,000,000	-6,000,000	
(Sections A and F) A budget neutral transfer (programme) from the International Activity Fund to the Conflict, Sustainability and Security Fund.	10,500,000	-10,500,000	
(Sections A and D) A budget neutral transfer (programme) to the Great Britain China Centre.	30,000	-30,000	
<b>Total change in Resource DEL (Voted)</b>	<b>335,569,000</b>	<b>-256,792,000</b>	<b>78,777,000</b>
(Section H) An increase in AME expenditure in respect of non-cash items.	95,000,000		
(Section I) An increase in AME expenditure in respect of reimbursement of certain duties, taxes and licence fees.	5,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>100,000,000</b>	<b>-</b>	<b>100,000,000</b>

(Section A) A claim on the Capital Reserve (capital) in respect of purchases of land and buildings.	34,000,000		
(Section A) A transfer from DFID (capital) in respect of work on the overseas estate.	12,222,000		
(Section A) A transfer to the Security and Intelligence Agencies (capital) in respect of expansion and capabilities.		-300,000	
(Section A) A transfer to the Cabinet Office (capital) in respect of secure communications.		-811,000	
(Section A) A transfer from the Security and Intelligence Agencies (capital) in respect of expansion and capabilities.	165,000		
(Section A) A transfer from DFID (capital) in respect of Platform Charges.	79,000		
(Section F) A switch from Resource DEL (programme) to Capital DEL in respect of the Conflict, Stability and Security Fund.	16,411,000		
(Section A) A switch from Capital DEL to Resource DEL (administration) in respect of cloud based information technology.		-7,500,000	
(Section A) an increase in capital expenditure fully offset by an increase in receipts in respect of the sale of the Bangkok Residence.	21,000,000	-21,000,000	
(Sections A and B) A budget neutral transfer (capital) from Section B to Section A.	10,000,000	-10,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>93,877,000</b>	<b>-39,611,000</b>	<b>54,266,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	98,043,000		
<b>Total change in Net Cash Requirement</b>	<b>98,043,000</b>	<b>-</b>	<b>98,043,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	78,777,000	-	78,777,000
Capital	54,266,000	-	54,266,000
<b>Annually Managed Expenditure</b>			
Resource	100,000,000	-	100,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	178,777,000	-	178,777,000
Capital	54,266,000	-	54,266,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>98,043,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Foreign and Commonwealth Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Wilton Park Executive Agency, net expenditure of ALBs, hospitality and facilities, international organisations, scholarships, information services and sponsored visits, special payments and assistance programmes supporting foreign policy objectives including human rights, good governance, international security and the fight against the illicit drug trade, the British Council. Conflict prevention, early warning, crisis management, conflict resolution/peace making, peacekeeping and peace-building activity and on associated strengthening of international and regional systems and capacity and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

salary refunds of seconded diplomatic staff and locally engaged staff, the sale of information material, sub-letting, sales of surplus material and equipment, legalisation fees collected at both home and abroad, telephone and postage recoveries, medical scheme recoveries, bank interest and sundry receipts, repayment by locally engaged staff of loans for car purchase and medical and other assistance, from other Government Departments for the FCO platform, grants and DfID and MoD for the Special Representative on Conflict Resolution, visa and passport services provided at consular offices, receipts from overseas governments in respect of bilateral country programmes, Wilton Park Executive Agency receipts from customers for running costs, sales and rents, Hospitality Section, Conference and Visits Group, Lancaster House receipts, repayments of sums advanced to distressed British Nationals, interest and dividends from Public Corporations, sales into Wider Markets and sponsorships.

**Annually Managed Expenditure:**Expenditure arising from:

the refund of certain taxes and duties paid by certain foreign and commonwealth governments, and non-cash items.

**Foreign and Commonwealth Office** will account for this Estimate.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
184,223	2,166,738	8,825	69,952	193,048	2,236,690	102,329	54,266	156,595
<i>Of which:</i>								
A Administration and programme expenditure								
184,223	685,506	8,825	181,464	193,048	866,970	90,329	47,855	138,184
B Grants to third parties (including international organisations)								
-	383,000	-	-6,000	-	377,000	12,000	-10,000	2,000
C British Council								
-	164,000	-	4,500	-	168,500	-	-	-
D Net Funding for ALBs								
-	6,543	-	30	-	6,573	-	-	-
E Prosperity Fund Programme Expenditure								
-	57,000	-	2,298	-	59,298	-	-	-
F Conflict Prevention Programme expenditure								
-	497,346	-	-71,840	-	425,506	-	16,411	16,411
G Peacekeeping								
-	373,343	-	-40,500	-	332,843	-	-	-
<b>Total Spending in DEL</b>								
		<b>8,825</b>	<b>69,952</b>			<b>54,266</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	100,000	-	100,000	-	200,000	-	-	-
<i>Of which:</i>								
H AME Programme								
-	65,000	-	95,000	-	160,000	-	-	-
I Reimbursement of certain duties taxes and licence fees								
-	35,000	-	5,000	-	40,000	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>100,000</b>			<b>-</b>		
<b>Total for Estimate</b>								
		<b>8,825</b>	<b>169,952</b>			<b>54,266</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		8,825	169,952			54,266		
<b>Non Voted Expenditure</b>								
<b>£'000</b>								
		<b>Present Plans</b>	<b>Changes</b>			<b>Revised Plans</b>		
		<b>2,376,807</b>	<b>98,043</b>			<b>2,474,850</b>		



**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Administration</b>			<b>Resources</b>			<b>Capital</b>		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
293,048	-100,000	193,048	2,458,579	-221,889	2,236,690	191,595	-35,000	156,595
<i>Of which:</i>								
A Administration and programme expenditure								
293,048	-100,000	193,048	1,066,970	-200,000	866,970	173,184	-35,000	138,184
B Grants to third parties (including international organisations)								
-	-	-	377,000	-	377,000	2,000	-	2,000
C British Council								
-	-	-	182,389	-13,889	168,500	-	-	-
D Net Funding for ALBs								
-	-	-	6,573	-	6,573	-	-	-
E Prosperity Fund Programme expenditure								
-	-	-	59,298	-	59,298	-	-	-
F Conflict Prevention Programme expenditure								
-	-	-	433,506	-8,000	425,506	16,411	-	16,411
G Peacekeeping								
-	-	-	332,843	-	332,843	-	-	-
<b>Total Spending in DEL</b>								
<b>293,048</b>	<b>-100,000</b>	<b>193,048</b>	<b>2,458,579</b>	<b>-221,889</b>	<b>2,236,690</b>	<b>191,595</b>	<b>-35,000</b>	<b>156,595</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	200,000	-	200,000	-	-	-
<i>Of which:</i>								
H AME Programme								
-	-	-	160,000	-	160,000	-	-	-
I Reimbursement of certain duties taxes and licence fees								
-	-	-	40,000	-	40,000	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>293,048</b>	<b>-100,000</b>	<b>193,048</b>	<b>2,658,579</b>	<b>-221,889</b>	<b>2,436,690</b>	<b>191,595</b>	<b>-35,000</b>	<b>156,595</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
293,048	-100,000	193,048	2,658,579	-221,889	2,436,690	191,595	-35,000	156,595
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,450,961</b>	<b>178,777</b>	<b>2,629,738</b>
<b>Net Capital Requirement</b>	<b>102,329</b>	<b>54,266</b>	<b>156,595</b>
<b>Accruals to cash adjustments</b>	<b>-176,483</b>	<b>-135,000</b>	<b>-311,483</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-6,543	-30	-6,573
Add cash grant-in-aid	6,520	30	6,550
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-161,460	-70,000	-231,460
New provisions and adjustments to previous provisions	-15,000	-	-15,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-15,000	-95,000	-110,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	30,000	30,000
Use of provisions	15,000	-	15,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,376,807</b>	<b>98,043</b>	<b>2,474,850</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	293,048
<i>Less:</i>	
Administration DEL Income	-100,000
<b>Net Administration Costs</b>	<b>193,048</b>
Gross Programme Costs	2,676,990
<i>Less:</i>	
Programme DEL Income	-221,889
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>2,455,101</b>
<b>Total Net Operating Costs</b>	<b>2,648,149</b>
<i>Of which:</i>	
Resource DEL	2,414,738
Capital DEL	18,411
Resource AME	215,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-18,411
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2,629,738</b>
<i>Of which:</i>	
Resource DEL	2,429,738
Resource AME	200,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2,629,738</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-321,889</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-100,000
<i>Of which:</i>	
A: Administration and programme expenditure	-100,000
Total Administration	<u>-100,000</u>
Programme	
Sales of Goods and Services	-221,889
<i>Of which:</i>	
A: Administration and programme expenditure	-200,000
C: British Council	-13,889
F: Conflict Prevention Programme expenditure	-8,000
Total Programme	<u>-221,889</u>
<b>Total Voted Resource Income</b>	<b><u>-321,889</u></b>
<b>Voted Capital DEL</b>	<b>-35,000</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-35,000
<i>Of which:</i>	
A: Administration and programme expenditure	-35,000
Total Programme	<u>-35,000</u>
<b>Total Voted Capital Income</b>	<b><u>-35,000</u></b>



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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Simon McDonald
<b>Executive Agency (and any Additional) Accounting Officers:</b>	Sharmila Nebhrajani for Section A

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Christopher Fisher	Marshall Aid Commemoration Commission
Merethe Borge Macleod	Great Britain China Centre
Anthony Smith	Westminster Foundation for Democracy

Simon McDonald has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

**Part III: Note E - Arm's Length Bodies (ALBs)**

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
D	Marshall Aid Commemoration Commission	2,550	-	2,550
D	Westminster Foundation for Democracy	3,523	-	3,500
D	Great Britain China centre	500	-	500
<b>Total</b>		<b>6,573</b>	<b>-</b>	<b>6,550</b>

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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage.	2,400



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**Part III: Note L - International Subscriptions**

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
B - DEL	UN Regular Budget	68,750
B - DEL	Commonwealth Secretariat	5,500
B - DEL	OECD	13,500
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	23,000
B - DEL	Council of Europe	28,400
B - DEL	OSCE	5,100
B - DEL	UN Office for the Commissioner of Human Rights	2,500
B - DEL	Western European Union	1,000



# Department for International Development

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO).		-5,631,000	
(Section F) Transfer of Programme Official Development Assistance (ODA) budget to Ministry of Defence (MOD).		-1,460,000	
(Section F) Transfer to Total Operating Costs.		-1,600,000	
(Section B) Transfer to Other Central Programmes.		-600,000	
(Section H) Transfer to Capital DEL.		-35,353,000	
(Section D) Transfer to Capital DEL.		-542,000	
(Section K) Change in European Union Attributed Aid requirement.		-49,000,000	
(Section F) Transfer to Capital DEL.		-468,000,000	
(Section F) Transfer to Capital AME.		-27,000,000	
(Section G) Receipt of Programme Official Development Assistance (ODA) budget from Treasury.	230,000,000		
(Section G) Receipt of Programme Official Development Assistance (ODA) budget from Home Office (HO).	65,300,000		
(Section G) Receipt of Programme Official Development Assistance (ODA) budget from Department of Health (DH).	17,500,000		
(Section H) Receipt of Programme Official Development Assistance (ODA) budget from Foreign and Commonwealth Office (FCO) re Prosperity Fund.	5,748,000		
(Section D) Receipt of Programme Official Development Assistance (ODA) budget from Foreign and Commonwealth Office (FCO) re Conflict Stability and Security Fund (CSSF).	20,399,000		
(Section F) Receipt of Programme RDEL from Foreign and Commonwealth Office (FCO).	4,413,000		
(Section B) Receipt of admin funding from Treasury.	45,000		
(Section F) Transfer from Total Operating Costs.	600,000		

(Section B) Transfer from Programme RDEL.	1,600,000		
(Section J) Machinery of Government Change (Admin) - Government Equalities Office.	7,621,000		
(Section J) Machinery of Government Change (Programme) -Government Equalities Office.	13,773,000		
(Section I) Machinery of Government Change (Admin) - Equalities and Human Rights Commission.	13,630,000		
(Section I) Machinery of Government Change (Programme)-Equalities and Human Rights Commission.	5,321,000		
<b>Total change in Resource DEL (Voted)</b>	<b>385,950,000</b>	<b>-589,186,000</b>	<b>-203,236,000</b>
(Section K) Change in European Union Attributed Aid requirement.	49,000,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>49,000,000</b>	<b>-</b>	<b>49,000,000</b>
(Section L) Reduction of Resource AME as a result of receipt of Notional Income.		-74,548,000	
<b>Total change in Resource AME (Voted)</b>	<b>-</b>	<b>-74,548,000</b>	<b>-74,548,000</b>
(Section F) Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO).		-12,301,000	
(Section G) Transfer to Capital AME.		-26,000,000	
(Section G) Receipt of Programme Official Development Assistance (ODA) budget from Home Office (HO).	1,500,000		
(Section G) Receipt of Programme Official Development Assistance (ODA) budget from Department of Health (DH).	9,000,000		
(Section G) Transfer from Programme RDEL.	468,000,000		
(Section H) Transfer to Capital DEL.	35,353,000		
(Section D) Transfer to Capital DEL.	542,000		
(Section I) Machinery of Government Change - Equalities and Human Rights Commission.	520,000		
<b>Total change in Capital DEL (Voted)</b>	<b>514,915,000</b>	<b>-38,301,000</b>	<b>476,614,000</b>
(Section M) Transfer from Resource DEL.	27,000,000		
(Section M) Transfer from Capital DEL.	26,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>53,000,000</b>	<b>-</b>	<b>53,000,000</b>

Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors.

		-604,535,000	
<b>Total change in Net Cash Requirement</b>	<hr/>	<b>-604,535,000</b>	<b>-604,535,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	-203,236,000	49,000,000	-154,236,000
Capital †	476,614,000	-	476,614,000
<b>Annually Managed Expenditure</b>			
Resource	-74,548,000	-	-74,548,000
Capital	53,000,000	-	53,000,000
<b>Total Net Budget</b>			
Resource	-277,784,000	49,000,000	-228,784,000
Capital	529,614,000	-	529,614,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>-604,535,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Department for International Development on:

**Departmental Expenditure Limit:**Expenditure arising from:

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: strengthening global peace, security and governance; strengthening resilience and response to crisis; promoting global prosperity; tackling extreme poverty and helping the world's most vulnerable; delivering value for money and delivery efficiency in DFID; continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies; spending by ALBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries, and the Independent Commission for Aid Impact (ICAI), an advisory ALB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid); related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

\* Government Equalities Office

\* Equality and Human Rights Commission

## Part I (continued)

### Income arising from:

Capital repayments and receipt of interest on development assistance and budget support loans; management fees relating to loan guarantees; receipts from overseas governments in respect of bilateral country and sector programmes; refunds of payments made under UK guarantees to the European Investment Bank; recoveries from other government departments; recovery of advances from procurement agents; receipts for seconded officers; rental income; recoveries from staff for use of official vehicles; refund of rental and rates payments; income from debentures/shares issued to DFID by CDC Group plc and other private sector entities; and other income in relation to capital assets.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Non-cash movements in provisions including contributions to International Finance Facility for Immunisation (IFFIm) and Advanced Market Commitments (AMC); change in fair value of financial instruments and other non-cash costs falling in AME; the re-capitalisation of CDC Group plc.

#### Income arising from:

Non-cash accounting adjustments on the loan portfolio.

**Department for International Development** will account for this Estimate.

† Responsibility for the Government Equalities Office and the Equality and Human Rights Commission was transferred from the Home Office on 30th April 2018. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Department Expenditure Limit - Resource is increased by £40,345,000
- (b) Department Expenditure Limit - Capital is increased by £520,000
- (c) and the net cash requirement is increased by £40,265,000

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted Expenditure</b>									
116,400	6,899,000	20,696	-223,932	137,096	6,675,068	2,651,886	476,614	3,128,500	
<i>Of which:</i>									
B Total Operating Costs									
114,379	201,787	-555	1,600	113,824	203,387	-	-	-	
D Conflict, Stability and Security Fund									
-	104,276	-	19,857	-	124,133	-	542	542	
E Regional Programmes									
-	3,436,740	-	126,988	-	3,563,728	523,900	-25,000	498,900	
F Other Central Programmes									
-	273,443	-	-264,867	-	8,576	17,321	75,129	92,450	
G Policy Priorities, International Organisations and Humanitarian									
-	2,815,384	-	-96,999	-	2,718,385	2,110,665	390,070	2,500,735	
H Prosperity Fund									
-	39,900	-	-29,605	-	10,295	-	35,353	35,353	
I Equality and Human Rights Commission (ALB) (Net)									
-	-	13,630	5,321	13,630	5,321	-	520	520	
J Government Equalities Office									
-	-	7,621	13,773	7,621	13,773	-	-	-	
<b>Non Voted Expenditure</b>									
-	464,000	-	49,000	-	513,000	-	-	-	
<i>Of which:</i>									
K European Union Attributed Aid									
-	464,000	-	49,000	-	513,000	-	-	-	
<b>Total Spending in DEL</b>									
		<b>20,696</b>	<b>-174,932</b>			<b>476,614</b>			
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	1	-	-74,548	-	-74,547	683,000	53,000	736,000	
<i>Of which:</i>									
L Other Central Programmes									
-	1	-	-74,548	-	-74,547	-	-	-	
M Policy Priorities, International Organisations and Humanitarian									
-	-	-	-	-	-	683,000	53,000	736,000	
<b>Total Spending in AME</b>									
		<b>-</b>	<b>-74,548</b>			<b>53,000</b>			
<b>Total for Estimate</b>									
		<b>20,696</b>	<b>-249,480</b>			<b>529,614</b>			



**Part II: Changes Proposed (continued)**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<i>Of which:</i>								
<b>Voted Expenditure</b>							529,614	
		20,696	-298,480					
<b>Non Voted Expenditure</b>							-	
		-	49,000					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	10,150,286	-604,535	9,545,751

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Programme			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
141,596	-4,500	137,096	6,677,119	-2,051	6,675,068	3,468,261	-339,761	3,128,500
<i>Of which:</i>								
A CSC (ALB) (net) scholarship relating to developing countries								
1,620	-	1,620	24,820	-	24,820	-	-	-
B Total Operating Costs								
118,324	-4,500	113,824	203,387	-	203,387	-	-	-
C Independent Commission for Aid Impact (ALB) (net)								
401	-	401	2,650	-	2,650	-	-	-
D Conflict, Stability and Security Fund								
-	-	-	124,133	-	124,133	542	-	542
E Regional Programmes								
-	-	-	3,563,728	-	3,563,728	498,900	-	498,900
F Other Central Programmes								
-	-	-	10,627	-2,051	8,576	432,211	-339,761	92,450
G Policy Priorities, International Organisations and Humanitarian								
-	-	-	2,718,385	-	2,718,385	2,500,735	-	2,500,735
H Prosperity Fund								
-	-	-	10,295	-	10,295	35,353	-	35,353
I Equality and Human Rights Commission (ALB) (Net)								
13,630	-	13,630	5,321	-	5,321	520	-	520
J Government Equalities Office								
7,621	-	7,621	13,773	-	13,773	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	513,000	-	513,000	-	-	-
<i>Of which:</i>								
K European Union Attributed Aid								
-	-	-	513,000	-	513,000	-	-	-
<b>Total Spending in DEL</b>								
<b>141,596</b>	<b>-4,500</b>	<b>137,096</b>	<b>7,190,119</b>	<b>-2,051</b>	<b>7,188,068</b>	<b>3,468,261</b>	<b>-339,761</b>	<b>3,128,500</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-40,588	-33,959	-74,547	736,000	-	736,000
<i>Of which:</i>								
L Other Central Programmes								
-	-	-	-40,588	-33,959	-74,547	-	-	-
M Policy Priorities, International Organisations and Humanitarian								
-	-	-	-	-	-	736,000	-	736,000
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-40,588</b>	<b>-33,959</b>	<b>-74,547</b>	<b>736,000</b>	<b>-</b>	<b>736,000</b>

**Part II: Revised subhead detail including additional provision (continued)**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
141,596	-4,500	137,096	7,149,531	-36,010	7,113,521	4,204,261	-339,761	3,864,500
<i>Of which:</i>								
<b>Voted Expenditure</b>								
141,596	-4,500	137,096	6,636,531	-36,010	6,600,521	4,204,261	-339,761	3,864,500
<b>Non Voted Expenditure</b>								
-	-	-	513,000	-	513,000	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,479,401</b>	<b>-228,784</b>	<b>7,250,617</b>
<b>Net Capital Requirement</b>	<b>3,334,886</b>	<b>529,614</b>	<b>3,864,500</b>
<b>Accruals to cash adjustments</b>	<b>-200,001</b>	<b>-856,365</b>	<b>-1,056,366</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-29,491	-19,471	-48,962
Add cash grant-in-aid	29,491	19,471	48,962
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-18,000	-	-18,000
New provisions and adjustments to previous provisions	-146,306	40,916	-105,390
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	30,452	7	30,459
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-182,000	-930,913	-1,112,913
Use of provisions	115,853	33,625	149,478
<b>Removal of non-voted budget items</b>	<b>-464,000</b>	<b>-49,000</b>	<b>-513,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-464,000	-49,000	-513,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,150,286</b>	<b>-604,535</b>	<b>9,545,751</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	141,596
<i>Less:</i>	
Administration DEL Income	-4,500
<b>Net Administration Costs</b>	<b>137,096</b>
Gross Programme Costs	10,054,859
<i>Less:</i>	
Programme DEL Income	-2,051
Programme AME Income	-33,959
Non-budget income	-
<b>Net Programme Costs</b>	<b>10,018,849</b>
<b>Total Net Operating Costs</b>	<b>10,155,945</b>
<i>Of which:</i>	
Resource DEL	6,662,686
Capital DEL	3,418,328
Resource AME	74,931
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-3,418,328
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	513,000
<b>Total Resource Budget</b>	<b>7,250,617</b>
<i>Of which:</i>	
Resource DEL	7,325,164
Resource AME	-74,547
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>7,250,617</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-6,551</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-4,500
<i>Of which:</i>	
B: Total Operating Costs	-4,500
Total Administration	-4,500
Programme	
Interest and Dividends	-1,183
<i>Of which:</i>	
F: Other Central Programmes	-1,183
Other Income	-868
<i>Of which:</i>	
F: Other Central Programmes	-868
Total Programme	-2,051
<b>Voted Resource AME</b>	<b>-33,959</b>
<i>Of which:</i>	
Programme	
Other Income	-33,959
<i>Of which:</i>	
L: Other Central Programmes	-33,959
Total Programme	-33,959
<b>Total Voted Resource Income</b>	<b>-40,510</b>
<b>Voted Capital DEL</b>	<b>-339,761</b>
<i>Of which:</i>	
Programme	
Other Income	-313,828
<i>Of which:</i>	
F: Other Central Programmes	-313,828
Repayments	-25,933
<i>Of which:</i>	
F: Other Central Programmes	-25,933
Total Programme	-339,761
<b>Total Voted Capital Income</b>	<b>-339,761</b>



## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Matthew Rycroft CBE

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

**ALB Accounting Officers:**

Richard Middleton	Commonwealth Scholarship Commission
Tamsyn Barton	Independent Commission for Aid Impact
Rebecca Hilsenrath	Equality and Human Rights Commission

Matthew Rycroft CBE has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.



## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth Scholarship Commission	26,440		26,440
C	Independent Commission for Aid Impact	3,051		3,051
I	Equalities and Human Rights Commission	18,951	520	19,471
<b>Total</b>		<b>48,442</b>	<b>520</b>	<b>48,962</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development	8,021,100
Callable Capital: Asian Development Bank	2,351,250
Callable Capital: European Bank for Reconstruction and Development	1,818,548
Callable Capital: Inter-American Development Bank	1,247,059
Callable Capital: African Development Bank	1,005,422
IBRD Iraq Loan Guarantee	406,644
IBRD Egypt Loan Guarantee	205,436
UK national guarantee of EIB lending to Non UK Overseas Territories	159,329
Callable Capital: Caribbean Development Bank	96,125
Callable Capital: Multilateral Investment Guarantee Agency	58,959
Callable Capital: IBRD Maintenance of Value	49,860
Callable Capital: Private Infrastructure Development Group (PIDG)	40,000
CABI Liability	19,436
EHRC Pension Liability*	Unquantifiable

\*A contingent liability exists regarding pension provision for a Chair and Deputy Chairs of a legacy commission. The Commission does not hold sufficient information to estimate a value. The likelihood of occurrence is deemed possible.

# Department of Health and Social Care

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A - transfer from Capital DEL	500,000,000		
Section A - transfer from HM Treasury for Agenda for Change pay deal costs	20,000,000		
Section A - transfer from Department for Work and Pensions for Improving Access to Psychological Therapies Employment Advisors	3,553,000		
Section A - transfer from Department for Work and Pensions for Enhanced Support Officers	350,000		
Section A - transfer from Department for Work and Pensions for Individual Placement and Support (IPS Grow)	204,000		
Section A - transfer to Non-Voted provision following the revision to National Insurance Contributions provided by HM Revenue and Customs		-366,347,000	
Section A - inter group redistribution and changes to inter group eliminations		-831,046,000	
Section B - inter group redistribution and changes to inter group eliminations	1,323,403,000		
Section C - transfer from HM Treasury for Agenda for Change pay deal costs	780,000,000		
Section C - reserve funding to cover unforeseen one-off in-year pressures	600,000,000		
Section C - transfer from Home Office for Immigration Health Surcharge	77,393,000		
Section C - transfer from HM Treasury for EU Exit	21,100,000		
Section C - reserve funding to cover the impact of the change in the Personal Injury Discount Rate, in line with the commitment set out at Spring Budget 2017	10,000,000		
Section C - from HM Treasury technical reserve claims for Immigration Health Surcharge due from 2017-18 and awards funded from LIBOR grants	5,744,000		
Section C - transfer from Department for Work and Pensions for Innovation Fund	5,174,000		
Section C - transfer from Government Equalities Office for Northern Ireland Abortion Services	876,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - transfer from Cabinet Office for National Cyber Security Programme	724,000		
Section C - transfer from Foreign and Commonwealth Office for the Conflict, Stability and Security Fund relating to the Cross Whitehall 18-20 Fund	200,000		
Section C - rebate from the HM Treasury Cash Management scheme	57,000		
Section C - inter group redistribution and changes to inter group eliminations		-1,292,307,000	
Section C - transfer to Department for International Development for underspends in the Official Development Assistance budget		-17,500,000	
Section C - transfer of funding to HM Treasury		-9,600,000	
Section C - HIV infected blood payments were excluded from devolution and therefore the Department makes these payments for all the UK. Transfers to Scotland, Wales and Northern Ireland Devolved Administrations for HIV infected blood payments		-1,525,000	
Section C - transfer to Department for Digital, Culture, Media and Sport for Loneliness Strategy		-200,000	
Section C - transfer to Ministry of Justice for Deaths in Custody		-70,000	
Section C - transfer to Ministry of Justice for Justice Impact Test		-67,000	
Section E - transfer from Department for Work and Pensions for the children of dependent alcoholics	2,500,000		
Section E - transfer from Department for Education for improving speech and language therapy for disadvantaged children in the early years	623,000		
Section E - transfer from Foreign and Commonwealth Office for the Conflict, Stability and Security Fund relating to UK Overseas Territories	180,000		
Section F - inter group redistribution and changes to inter group eliminations	14,332,000		
Section G - reserve funding to cover the impact of the change in the Personal Injury Discount Rate, in line with the commitment set out at Spring Budget 2017	400,000,000		
Section G - inter group redistribution and changes to inter group eliminations		-121,241,000	
Section H - inter group redistribution and changes to inter group eliminations	216,220,000		
Section H - transfer from Cabinet Office for National Cyber Security Programme	6,137,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section H - transfer from Department for Work and Pensions for Improving Access to Psychological Therapies Employment Advisors	169,000		
Section I - inter group redistribution and changes to inter group eliminations	690,639,000		
<b>Total change in Resource DEL (Voted)</b>	<b>4,679,578,000</b>	<b>-2,639,903,000</b>	<b>2,039,675,000</b>
Section J - Revised estimate of National Insurance Contributions from HM Revenue and Customs	366,347,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>366,347,000</b>		<b>366,347,000</b>
Sections M, P, Q and R - changes in provisions following the HM Treasury discount rate change and changes to provisions forecast	2,568,000,000		
Sections L, M, N- changes to impairment forecasts		-168,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>2,568,000,000</b>	<b>-168,000,000</b>	<b>2,400,000,000</b>
Section A - inter group redistribution		-2,070,000	
Section B - inter group redistribution	99,000,000		
Section B - reserve funding to cover one-off technical budgeting changes	93,000,000		
Section C - reserve funding to cover unforeseen one-off in-year pressures	20,000,000		
Section C - transfer from HM Treasury for Air Ambulances	10,000,000		
Section C - from HM Treasury technical reserve claims for awards funded from LIBOR grants	500,000		
Section C - transfer from Ministry of Housing, Communities and Local Government for retained estates	5,210,000		
Section C - transfer to Revenue DEL		-500,000,000	
Section C - inter group redistribution		-125,469,000	
Section C - transfer to Department for International Development for underspends in the Official Development Assistance budget		-9,000,000	
Section C - transfer to Ministry of Housing, Communities and Local Government for Public Land Investment Fund		-762,000	
Section E - inter group redistribution		-143,457,000	
Section F - inter group redistribution		-38,000	
Section G - inter group redistribution		-20,349,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section H - inter group redistribution	97,495,000		
Section I - inter group redistribution	94,888,000		
<b>Total change in Capital DEL (Voted)</b>	<b>420,093,000</b>	<b>-801,145,000</b>	<b>-381,052,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	186,123,000		
<b>Total change in Net Cash Requirement</b>	<b>186,123,000</b>		<b>186,123,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,039,675,000	366,347,000	2,406,022,000
Capital	-381,052,000	-	-381,052,000
<b>Annually Managed Expenditure</b>			
Resource	2,400,000,000	-	2,400,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,439,675,000	366,347,000	4,806,022,000
Capital	-381,052,000	-	-381,052,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>186,123,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Department of Health and Social Care on:

**Departmental Expenditure Limit:**Expenditure arising from:

Revenue (administration and programme) and capital expenditure of the Department of Health and Social Care and other designated bodies, including the NHS Commissioning Board, known as NHS England, (including Clinical Commissioning Groups), NHS Providers, Special Health Authorities, Executive Non-Departmental Public Bodies and Public Health England, including:

Expenditure on research and development; subsidies and grants to public corporations; health and social service expenditure to and on behalf of the NHS, local authorities and other national bodies; forming, investing in or providing loans or guarantees to companies that will provide facilities or services to the NHS; grants to local authorities; payment to local authorities for use in local area agreements; services provided to or on behalf of devolved governments and other government departments; non-departmental public bodies expenditure on health and social care protection, training and regulation functions; payments for services incurred by other government departments, including expenditure on behalf of the Department for Work and Pensions; expenditure on local government services, prison health services, medical, scientific and technical services, services for disabled persons, education and training, grants to voluntary organisations and other bodies, information services, breast implant registry; Healthy Start programme, health promotion activities; expenditure related to the medical treatment given to people from the United Kingdom in the European Economic Area and other countries; expenditure on Official Development Assistance projects and activities; subscriptions to international organisations and international and commercial facilitation relating to healthcare. Expenditure to charitable trusts and companies providing financial support and other relief to persons who contracted HIV and Hepatitis C through receiving NHS treatment. Associated depreciation and any other non-cash costs.

\* Expenditure to charitable trusts and companies providing financial support and other relief to persons who contracted HIV and Hepatitis C through receiving NHS treatment, expenditure on those preparations necessary to prepare the UK health system for EU Exit.

## Part I

£

### Income arising from:

Charges for accommodation, sales of goods and services, income generation schemes; local authorities under joint financing arrangements; fines and penalty notices; medical and dental education levy. Licensing of software, use of NHS logo, settlement of legal claims, dividends and interest from loans and investments, intellectual property, research and development, prescription fraud charges, NHS prescriptions, dental and ophthalmic fraud charges.

Recoveries from patients in respect of incorrect claims for eligibility for including NHS treatment and general ophthalmic services; payments from manufacturers or suppliers of medicinal products to control the cost of health service medicines and purchasing and supply agency arrangements.

Sales of medicines, vaccines, antivenoms, antitoxins and equipment, premiums applied to the sale of stock.

Income from the Scottish Government, the Welsh Assembly Government, Northern Ireland, Channel Islands and Isle of Man for services provided for devolved or reserved work.

Provision of policy and advice to other countries and care trusts. Maintenance of the National Joint Registry, conference and meeting events, prison health services, contributions to substance misuse funding, use of radio communication bandwidth.

Income secured by counter fraud services from all sources.

Administration income from seconded officers, cost of legal proceedings, staff telephone calls, European fast stream programme. Recoveries and income from other government departments (including capital and grants), special health authorities and NHS bodies. Selling services into wider markets and open government, payment by commercial tenants in DHSC buildings and compensation income.

Licence fees and royalties, sales of publications, contributions by members of the public, insurance claims and social exclusion programmes. Other European Economic Area countries for NHS treatment of their residents. Income collected for the immigration health surcharge. Sales of subsidised dried milk. Income from the European Union.

Contributions from the mobile phone industry, charitable contributions, refunds from voluntary organisations. Contributions to local authority grant schemes. Contributions and refunds towards communication campaigns contracts. Penalty charges, interest and dividends on trading fund loans. Income collected on behalf of health innovation and education clusters.

Income received from the sale of capital assets. Income received from the disposal of financial assets.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Revenue and capital expenditure for hospital financing under Credit Guarantee Finance.

Provisions and other non-cash costs, of the Department of Health and Social Care and other designated bodies, including the NHS Commissioning Board, known as NHS England, (including Clinical Commissioning Groups), NHS Providers, Special Health Authorities, Executive Non-Departmental Public Bodies and Public Health England.

#### Income arising from:

\* Interest and dividends. Income from the disposal of financial assets.

**Department of Health and Social Care** will account for this Estimate.



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
2,845,985	99,112,118	31,809	2,007,866	2,877,794	101,119,984	6,364,359	-381,052	5,983,307
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,804,100	15,567,399	20,000	-693,286	1,824,100	14,874,113	256,000	-2,070	253,930
B NHS Providers net expenditure								
-	72,177,775	-	1,323,403	-	73,501,178	3,363,459	192,000	3,555,459
C DHSC Programme and Admin expenditure								
521,194	1,824,578	26,244	153,755	547,438	1,978,333	2,502,089	-599,521	1,902,568
E Public Health England (Executive Agency)								
53,734	741,867	-	3,303	53,734	745,170	100,100	-143,457	-43,357
F Health Education England net								
64,023	1,713,785	-1,000	15,332	63,023	1,729,117	2,038	-38	2,000
G Special Health Authorities expenditure								
142,290	3,892,600	-	278,759	142,290	4,171,359	46,228	-20,349	25,879
H Non Departmental Public Bodies net expenditure								
255,644	90,704	-13,435	235,961	242,209	326,665	28,107	97,495	125,602
I Arm's Length and Other Bodies (Net)								
5,000	92,500	-	690,639	5,000	783,139	66,338	94,888	161,226
<b>Non Voted Expenditure</b>								
-	21,559,996	-	366,347	-	21,926,343	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Conds								
-	21,559,996	-	366,347	-	21,926,343	-	-	-
<b>Total Spending in DEL</b>						<b>-381,052</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	10,526,334	-	2,400,000	-	12,926,334	15,000	-	15,000
<i>Of which:</i>								
L NHS Providers net expenditure								
-	1,400,000	-	-200,000	-	1,200,000	-	-	-
M DHSC Programme and Admin expenditure								
-	929,334	-	-241,000	-	688,334	15,000	-	15,000
N Public Health England (Executive Agency)								
-	23,000	-	-18,000	-	5,000	-	-	-
P Special Health Authorities expenditure								
-	7,667,000	-	2,933,000	-	10,600,000	-	-	-
Q Non Departmental Public Bodies net expenditure								
-	-	-	5,000	-	5,000	-	-	-

**Part II: Changes Proposed**

£'000

						Net Capital		
Present		Net Resources		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
R Arm's Length and Other Bodies (Net)								
-	402,000	-	-79,000	-	323,000	-	-	-
<b>Total Spending in AME</b>								
		-	2,400,000				-	
<b>Total for Estimate</b>								
		31,809	4,774,213				-381,052	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		31,809	4,407,866				-381,052	
<b>Non Voted Expenditure</b>								
		-	366,347				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	109,261,947	186,123	109,448,070

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
3,049,060	-171,266	2,877,794	102,720,086	-1,600,102	101,119,984	6,217,708	-234,401	5,983,307
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,824,100	-	1,824,100	14,874,113	-	14,874,113	253,930	-	253,930
B NHS Providers net expenditure								
-	-	-	73,501,178	-	73,501,178	3,555,459	-	3,555,459
C DHSC Programme and Admin expenditure								
659,438	-112,000	547,438	3,237,808	-1,259,475	1,978,333	1,930,682	-28,114	1,902,568
D Local Authorities (Public Health)								
-	-	-	3,010,910	-	3,010,910	-	-	-
E Public Health England (Executive Agency)								
99,000	-45,266	53,734	922,486	-177,316	745,170	162,930	-206,287	-43,357
F Health Education England net								
63,023	-	63,023	1,729,117	-	1,729,117	2,000	-	2,000
G Special Health Authorities expenditure								
156,290	-14,000	142,290	4,334,670	-163,311	4,171,359	25,879	-	25,879
H Non Departmental Public Bodies net expenditure								
242,209	-	242,209	326,665	-	326,665	125,602	-	125,602
I Arm's Length and Other Bodies (Net)								
5,000	-	5,000	783,139	-	783,139	161,226	-	161,226
<b>Non-voted expenditure</b>								
-	-	-	21,926,343	-	21,926,343	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Conts								
-	-	-	21,926,343	-	21,926,343	-	-	-
<b>Total Spending in DEL</b>								
<b>3,049,060</b>	<b>-171,266</b>	<b>2,877,794</b>	<b>124,646,429</b>	<b>-1,600,102</b>	<b>123,046,327</b>	<b>6,217,708</b>	<b>-234,401</b>	<b>5,983,307</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	12,939,334	-13,000	12,926,334	32,900	-17,900	15,000
<i>Of which:</i>								
K NHS Commissioning Board (NHS England) net expenditure								
-	-	-	100,000	-	100,000	-	-	-
L NHS Providers net expenditure								
-	-	-	1,200,000	-	1,200,000	-	-	-
M DHSC Programme and Admin expenditure								
-	-	-	701,334	-13,000	688,334	32,900	-17,900	15,000
N Public Health England (Executive Agency)								
-	-	-	5,000	-	5,000	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
O Health Education England net								
-	-	-	5,000	-	5,000	-	-	-
P Special Health Authorities expenditure								
-	-	-	10,600,000	-	10,600,000	-	-	-
Q Non Departmental Public Bodies net expenditure								
-	-	-	5,000	-	5,000	-	-	-
R Arm's Length and Other Bodies (Net)								
-	-	-	323,000	-	323,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	12,939,334	-13,000	12,926,334	32,900	-17,900	15,000
<b>Total for Estimate</b>								
3,049,060	-171,266	2,877,794	137,585,763	-1,613,102	135,972,661	6,250,608	-252,301	5,998,307
<i>Of which:</i>								
<b>Voted Expenditure</b>								
3,049,060	-171,266	2,877,794	115,659,420	-1,613,102	114,046,318	6,250,608	-252,301	5,998,307
<b>Non Voted Expenditure</b>								
-	-	-	21,926,343	-	21,926,343	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>134,044,433</b>	<b>4,806,022</b>	<b>138,850,455</b>
<b>Net Capital Requirement</b>	<b>6,379,359</b>	<b>-381,052</b>	<b>5,998,307</b>
<b>Accruals to cash adjustments</b>	<b>-9,601,849</b>	<b>-3,872,500</b>	<b>-13,474,349</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-97,393,872	-1,685,889	-99,079,761
Add cash grant-in-aid	96,281,357	517,300	96,798,657
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-893,000	-48,911	-941,911
New provisions and adjustments to previous provisions	-10,979,926	-2,655,000	-13,634,926
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000,000	-	1,000,000
Use of provisions	2,383,592	-	2,383,592
<b>Removal of non-voted budget items</b>	<b>-21,559,996</b>	<b>-366,347</b>	<b>-21,926,343</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-21,559,996	-366,347	-21,926,343
<b>Net Cash Requirement</b>	<b>109,261,947</b>	<b>186,123</b>	<b>109,448,070</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	3,049,060
<i>Less:</i>	
Administration DEL Income	-171,266
<b>Net Administration Costs</b>	<b>2,877,794</b>
Gross Programme Costs	140,471,698
<i>Less:</i>	
Programme DEL Income	-1,600,102
Programme AME Income	-13,000
Non-budget income	-
<b>Net Programme Costs</b>	<b>138,858,596</b>
<b>Total Net Operating Costs</b>	<b>141,736,390</b>
<i>Of which:</i>	
Resource DEL	123,054,698
Capital DEL	2,885,935
Resource AME	15,795,757
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,885,935
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>138,850,455</b>
<i>Of which:</i>	
Resource DEL	125,924,121
Resource AME	12,926,334
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>138,850,455</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,771,368</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-171,266
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-112,000
E Public Health England (Executive Agency)	-45,266
G Special Health Authorities expenditure	-14,000
Total Administration	-171,266
Programme	
Sales of Goods and Services	-1,600,102
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-1,259,475
E Public Health England (Executive Agency)	-177,316
G Special Health Authorities expenditure	-163,311
Total Programme	-1,600,102
<b>Voted Resource AME</b>	<b>-13,000</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-13,000
<i>Of which:</i>	
M DHSC Programme and Admin expenditure	-13,000
Total Programme	-13,000
<b>Total Voted Resource Income</b>	<b>-1,784,368</b>
<b>Voted Capital DEL</b>	<b>-234,401</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-234,401
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-28,114
E Public Health England (Executive Agency)	-206,287
Total Programme	-234,401
<b>Voted Capital AME</b>	<b>-17,900</b>
<i>Of which:</i>	
Programme	
Repayments	-17,900
<i>Of which:</i>	
M DHSC Programme and Admin expenditure	-17,900
Total Programme	-17,900
<b>Total Voted Capital Income</b>	<b>-252,301</b>



## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.



## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Chris Wormald

**Executive Agency Accounting Officers:**

Duncan Selbie Public Health England

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

**ALB Accounting Officers:**

Ian Trenholm	Care Quality Commission
Dr Sue O'Connell	Community Health Partnerships
Professor John Mattick	Genomics England Limited
Sarah Wilkinson	Health and Social Care Information Centre (known as NHS Digital)
Professor Ian Cumming	Health Education England
Teresa Allen	Health Research Authority
Peter Thompson	Human Fertilisation and Embryology Authority
Allan Marriott-Smith	Human Tissue Authority
Ian Dalton	Monitor (known as NHS Improvement)
Sir Andrew Dillon	National Institute for Health and Care Excellence
Simon Stevens	NHS Commissioning Board (known as NHS England)
Elaine Hewitt	NHS Property Services
Jin Sahota	Supply Chain Coordination Limited

**Special Health Authority Accounting Officers:**

Alistair McDonald	NHS Business Services Authority
Susan Frith (Interim)	NHS Counter Fraud Authority
Helen Vernon	NHS Litigation Authority (known as NHS Resolution)
Ian Dalton	NHS Trust Development Authority (known as NHS Improvement)

**Accounting Officers not appointed by the Department:**

The appointing authority can be found in the Annual Report and Accounts of each body.

Marc Seale	Health and Care Professions Council
Sue Killen (Interim)	Nursing and Midwifery Council
Alan Clamp	Professional Standards Authority for Health and Social Care

**NHS Trust Accountable Officers:**

The Accounting Officer for the NHS Trust Development Authority will appoint all remaining NHS Trust Accountable Officers.

**NHS Foundation Trust Accounting Officers:**

The NHS Act 2006 designates Chief Executives of NHS Foundation Trusts as Accounting Officers. Accounting Officer details can be found in the individual Resource Accounts of each body.

**Clinical Commissioning Groups (CCGs):**

Simon Stevens as Accounting Officer for the NHS Commissioning Board (known as NHS England) will appoint Accountable Officers for each Clinical Commissioning Group.

Chris Wormald has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	NHS Commissioning Board (known as NHS England)	16,698,213	253,930	90,641,511
F	Health Education England	1,792,140	2,000	4,344,739
H	Care Quality Commission	37,130	13,000	41,230
H	Health Research Authority	15,232	800	16,032
H	Human Fertilisation and Embryology Authority	1,438	500	1,438
H	Human Tissue Authority	1,203	100	803
H	Monitor (known as NHS Improvement)	71,544	5,000	71,544
H	National Institute for Health and Care Excellence	52,793	500	52,293
H	NHS Digital (The Health and Social Care Information Centre)	389,534	105,702	460,047
I	Community Health Partnerships †	20,000	-	-
I	Genomics England Limited †	500	89,888	82,700
I	Health and Care Professions Council	1,000	-	-
I	NHS Property Services †	762,639	67,500	30,000
I	Nursing and Midwifery Council	4,000	3,838	3,838
I	Professional Standards Authority for Health and Social Care	-	-	-
I	Supply Chain Coordination Limited	-	-	-
K	NHS Commissioning Board (known as NHS England)	100,000	-	-
O	Health Education England	5,000	-	-
Q	Care Quality Commission	4,000	-	-
Q	NHS Digital (The Health and Social Care Information Centre)	1,000	-	-
R	NHS Property Services	323,000	-	-
<b>Total ††</b>		<b>20,280,366</b>	<b>542,758</b>	<b>95,746,175</b>

† As limited companies these bodies do not receive grant-in-aid from the Department, instead they receive cash via working capital loans or equity.

†† The total amount recorded above differs from the amount shown in Part II: Resource to cash reconciliation as the NHS Commissioning Board (known as NHS England) is also partly funded from National Insurance Contributions and a further adjustment is made for NHS Providers, which follow similar budgeting rules to ALBs, but earn their income from trading activities - mainly the provision of healthcare.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Fertilisation and Embryology Authority.	Unquantifiable
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Tissue Authority.	Unquantifiable
The Department has undertaken to meet the legal and other costs of medical and nursing staff engaged on clinical trials approved by the NHS Blood and Transplant Service of new blood products manufactured by the Bio-Products Laboratory.	Unquantifiable
To cover any damages arising from NHS Blood and Transplant research activity.	Unquantifiable
The Department has undertaken to indemnify members of its expert advisory committees: a) Advisory Committee on Dangerous Pathogens (ACDP) (and their associated Working Groups); b) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG); c) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI); d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO).	Unquantifiable
The Department has undertaken to indemnify members of the: a) Committee for Carcinogenicity; b) Committee for Mutagenesis; c) Committee for Medical Effects of Radiation; d) Committee for Medical Aspects of Air Pollution; e) Administration of Radioactive Substances Advisory Committee. The Department would pay the legal costs and damages of any member who was personally subject to any action arising out of the business of these Committees and sub-committees of them.	Unquantifiable
An assurance has been given to the National Institute for Biological Standards and Control that the Department would indemnify the Institute in the event of any legal act incurring liability for damages, providing the action arose from the proper discharge of its statutory duties.	Unquantifiable
The Department has issued an exemption certificate to the National Institute for Biological Standards and Control in respect of any liability to its employees of the kind mentioned in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969.	Unquantifiable
The Chancellor has announced that the Government will guarantee funding for certain European Union projects receiving funding after the United Kingdom has left the European Union. The Department is responsible for a European Union funded programme, the Health for Growth Programme.	Unquantifiable
In the event of a nuclear emergency, it would be necessary to distribute stable iodine tablets to the general public to prevent the uptake of radioactive iodine. Public Health England have undertaken to indemnify those other than qualified medical personnel distributing the tablets against any action resulting from adverse reactions. Expert medical opinion is that adverse reactions to stable iodine are most unlikely.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Public Health England have a contract for the supply of UK licensed BCG vaccine. There have been significant problems with manufacture leading to delays with deliveries and a shortage of stock in the UK. Following assessment of the available alternatives, clinical acceptability and feasibility of delivery, BCG vaccine manufactured by another supplier has been secured and has been issued to the NHS since June 2016. The unlicensed vaccine has had WHO prequalification since 1991 and is used in over 100 countries globally. In February 2016, the Joint Committee for Vaccination and Immunisation advised that they agreed with the supply of an unlicensed vaccine for the UK programme, during the period where the standard vaccine would be unavailable. Checks have confirmed there are no reported adverse events from the use of the unlicensed vaccine. Public Health England would indemnify anyone administering the vaccine in accordance with the issued guidance, against any action resulting from adverse reactions. Expert opinion is that adverse reactions to the unlicensed BCG vaccine are most unlikely.	Unquantifiable
The Department is the actual or potential defendant in a number of actions regarding alleged clinical negligence. There is a large degree of uncertainty as to the Department's liability and the amounts involved. Possible expenditure may be estimated at £46.1 billion, although £44.3 billion relating to the Clinical Negligence Scheme for Trusts would be expected to be met by payments from NHS Trusts.	Unquantifiable
The Department has undertaken to meet the cost of compensation payments arising from injury claims in relation to the immunisation of voluntary donors with specialised immunoglobulin.	Unquantifiable
Public Health England hold a contingent liability in respect of the smallpox vaccines which covers possible side effects that might occur in the population if the smallpox vaccine was ever used. This contingency is only if the vaccine were ever used and if people suffered side effects as a result.	40,000
The Derby Teaching Hospital Foundation Trust has a potential liability in relation to equipment purchases within the Managed Equipment Service contract held with Asterol. Further details of this liability can be found in the Annual Report and Accounts of the Foundation Trust.	23,420
Notified legal claims relating to NHS England for which the advice received is that they are unlikely to be successful.	14,991
Liabilities for NHS Continuing Healthcare, a package of health and social care arranged and funded solely by the NHS for a person aged 18 or over to meet physical or mental health needs which have arisen as a result of disability, accident or illness. Where an individual has both health and social care needs, but they have been assessed as having a 'primary health need' under the National Framework for NHS Continuing Healthcare and NHS funded Nursing Care, the NHS has responsibility for providing for all of that individual's assessed needs, both the health and social care.	13,603
NHS England has employee pension contingent liabilities. These are in respect of inherited PCT liabilities and a pension scheme audit.	7,070

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
C4: Programme and administration expenditure.	World Health Organisation	16,623

## Department for Work and Pensions

### Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
The movement reflects updated forecasts and transfers with other government departments, and budget exchange of £17m to 2019-20	256,664,000	-391,205,000	
<b>Total change in Resource DEL (Voted)</b>	<b>256,664,000</b>	<b>-391,205,000</b>	<b>-134,541,000</b>
Increase in NIF costs recharged to HMRC; reduction in Sure Start Maternity Grants	32,823,000	-4,168,000	
<b>Total change in Resource DEL (Non-Voted)</b>	<b>32,823,000</b>	<b>-4,168,000</b>	<b>28,655,000</b>
The reduction in provision reflects the latest outturn data and forecasting assumptions based on forecasts provided for the Autumn Statement. Noteworthy voted decreases are: Financial Assistance Scheme £1,520m (Line S); Personal Independence Payment £300m (Line U); Carers Allowance £332m (Line W). Noteworthy increases include: Universal Credit £564m (Lines O and AC); Provisions £1,050m (Line AG); Employment Support Allowance £680m (Line P) and Disability Living Allowance £262m (Line V).	3,202,608,000	-2,551,126,000	
<b>Total change in Resource AME (Voted)</b>	<b>3,202,608,000</b>	<b>-2,551,126,000</b>	<b>651,482,000</b>
Noteworthy increases include Social Fund £362m (Line AK) and State Pension £346m (Line AP); noteworthy decreases include Jobseekers Allowance £111m (Line AO).	709,625,000	-387,063,000	
<b>Total change in Resource AME (Non-Voted)</b>	<b>709,625,000</b>	<b>-387,063,000</b>	<b>322,562,000</b>
Increase arising from aligning funding with latest spending plans	120,758,000	-2,073,000	
<b>Total change in Capital DEL (Voted)</b>	<b>120,758,000</b>	<b>-2,073,000</b>	<b>118,685,000</b>
Increase in forecast for Funeral Loans	2,021,000		
<b>Total change in Capital DEL (Non-Voted)</b>	<b>2,021,000</b>		<b>2,021,000</b>



Supplementary Estimates, 2018-19

Department for Work and Pensions

Increase in forecast for UC Advances; reduction in Support for Mortgage Interest loans	113,662,000	-61,433,000	
<b>Total change in Capital AME (Voted)</b>	<b>113,662,000</b>	<b>-61,433,000</b>	<b>52,229,000</b>
Increase in Social Fund Recoveries		-29,027,000	
<b>Total change in Capital AME (Non-Voted)</b>		<b>-29,027,000</b>	<b>-29,027,000</b>
Cash paid in to the Social Fund.	363,576,000		
<b>Total change in Non-Budget</b>	<b>363,576,000</b>		<b>363,576,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	1,334,611,000		
<b>Total change in Net Cash Requirement</b>	<b>1,334,611,000</b>		<b>1,334,611,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † † †	-134,541,000	28,655,000	-105,886,000
Capital †	118,685,000	2,021,000	120,706,000
<b>Annually Managed Expenditure</b>			
Resource	651,482,000	322,562,000	974,044,000
Capital	52,229,000	-29,027,000	23,202,000
<b>Total Net Budget</b>			
Resource	516,941,000	351,217,000	868,158,000
Capital	170,914,000	-27,006,000	143,908,000
<b>Non-Budget Expenditure</b>	363,576,000		
<b>Net cash requirement † † †</b>	<b>1,334,611,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Department for Work and Pensions on:

**Departmental Expenditure Limit:**Expenditure arising from:

Payments relating to the administration and operating costs of the Department. This will enable the Department to fulfil its obligations to support all client groups.

The provision of expenditure promoting the Department's objectives in other Government Departments; Local Authorities; Devolved Administrations; Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive; private, public and voluntary organisations.

Costs associated with providing training and employment projects assisted by the European Union through the European Social Fund. Expenditure relating to exiting the European Union.

The provision of employment and training programmes. Payment of appropriate grants, loans, compensation, benefits and allowances.

Assisting people to make plans for their retirement, including research into pensions, provision of pension guidance, private pension industry regulatory work, programmes and measures to help improve independence and social inclusion for older people. Provision for general levy payments to arm's length bodies.

Subsidies to housing, billing, levying and local authorities for administering the Housing Benefit.

The costs incurred from the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies.

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## Part I (continued)

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The provision of IT, employee and financial services to other public sector bodies; the provision of data technology services through BPDTS Ltd; policy; research; publicity; the UK subscription to the International Labour Organisation; international educational, training and employment programmes; assistance and advice on employment and labour market issues to international organisations; measures and assistance to promote financial and digital inclusion; associated depreciation and any other non-cash costs falling in DEL.

\* The provision of money and debt advice. In addition to HSE, ALBs include: BPDTS Limited; Disabled People's Employment Corporation (GB) Ltd; Industrial Injuries Advisory Council; Money Advice Service; Ombudsman for the Board of the Pension Protection Fund; The Pensions Advisory Service Limited; The Pensions Ombudsman; The Pensions Regulator; Remploy Pension Scheme Trustees Ltd; Social Security Advisory Committee; Single Financial Guidance Body.

\* Losses, special payments and write offs.

### Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department for Work and Pensions, Crown and Executive Non-Departmental Public Bodies in delivering its statutory responsibilities, including receipts from staff, outward secondments, sale of non-capital items, sale of capital assets, recovery of court costs, services carried out on behalf of public and private sector bodies and members of the public, EU activity, levy funded bodies and other associated income.

Receipts in respect of recoveries of payments.

Income from other government departments and devolved administrations.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The payment of social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations. Temporary subsidies to employers and payments for education. Provisions and other non-cash costs falling in AME. Costs and payments associated with the collapse of private pension schemes.

\* Losses, special payments and write offs.

#### Income arising from:

Income arising from interest, the receipt from damages payable to recipients of Statutory Sick Pay, receipts in respect of benefits paid in lieu, recoveries of benefit payments and advances.

### **Non-Budget Expenditure:**

#### Expenditure arising from:

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments. Other relevant non-budget expenditure.

**Department for Work and Pensions** will account for this Estimate.

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**Part I (continued)**

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† Policy responsibility for debt advice transferred from HM Treasury on 1 January 2019. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource is increased by £ 81,838,000;
- (b) Departmental Expenditure Limit - Capital is increased by £ 250,000.

†† The Department for Work and Pensions launched the Single Financial Guidance Body, established under s1 of the Financial Guidance and Claims Act 2018 in January 2019. The new body will deliver money guidance, pensions guidance and debt advice to the public. However, the launch date is in advance of the Department for Work and Pensions Supplementary Estimate 2018-19. This will give the confirming authority of the Supply and Appropriation Act to this expenditure. This will not be published until February, and not authorised until mid-March. In order to continue to provide these services to the public, DWP has therefore requested a contingencies fund advance. Parliamentary approval for resources of £35,000,000 for this new service has been sought in the Supplementary Estimate for the Department for Work and Pensions.

Pending that approval, urgent expenditure estimated at £35,000,000 will be met by repayable cash advances from the Contingencies Fund. This sum is equivalent and no different from existing resources. Once Royal Assent to the Supply and Appropriation Bill is achieved, the advance will be repaid.

## Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
828,340	4,837,380	16,332	-150,873	844,672	4,686,507	216,721	118,685	335,406
<i>Of which:</i>								
A Operational Delivery								
7,681	1,984,118	211	95,879	7,892	2,079,997	78	3,076	3,154
B Health and Safety Executive (Net)								
80,674	40,963	-23,326	26,215	57,348	67,178	7,700	-1,000	6,700
C European Social Fund								
-	15,412	-	-5,335	-	10,077	-	-	-
D Executive Arms Length Bodies (Net)								
11,683	71,670	2,996	94,912	14,679	166,582	1,917	-290	1,627
E Employment Programmes								
-	374,955	-	-155,731	-	219,224	-	-	-
F Support for Local Authorities								
-	261,328	-	-22,939	-	238,389	-	-	-
G Other Programmes								
-	-61,672	-	-12,317	-	-73,989	124,021	-2,089	121,932
H Other Benefits								
-	170,025	-	-24,498	-	145,527	-	-	-
I Departmental operating costs								
728,302	1,980,581	36,451	-147,059	764,753	1,833,522	83,005	118,988	201,993
<b>Non Voted Expenditure</b>								
-	483,808	-	28,655	-	512,463	37,979	2,021	40,000
<i>Of which:</i>								
J National Insurance Fund								
-	457,733	-	32,823	-	490,556	-	-	-
K Expenditure incurred by the Social Fund								
-	26,105	-	-4,168	-	21,937	37,979	2,021	40,000
<b>Total Spending in DEL</b>								
		<b>16,332</b>	<b>-122,218</b>			<b>120,706</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	78,673,465	-	651,482	-	79,324,947	246,351	52,229	298,580
<i>Of which:</i>								
N Industrial Injuries Benefits Scheme - Inside Welfare Cap								
-	853,998	-	-2	-	853,996	-	-	-
O Universal Credit - Inside Welfare Cap								
-	6,315,412	-	374,942	-	6,690,354	77,420	89,793	167,213
P Employment and Support Allowance - Inside Welfare Cap								
-	9,932,172	-	702,114	-	10,634,286	-	-	-

**Part II: Changes Proposed (continued)**

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Q Income Support - Inside Welfare Cap								
-	1,750,176	-	61,623	-	1,811,799	-	-	-
R Pension Credit - Inside Welfare Cap								
-	4,998,395	-	111,005	-	5,109,400	-	-	-
S Financial Assistance Scheme - Inside Welfare Cap								
-	126,000	-	-1,520,100	-	-1,394,100	-	-	-
T Attendance Allowance - Inside Welfare Cap								
-	5,757,228	-	-67,845	-	5,689,383	-	-	-
U Personal Independence Payment - Inside Welfare Cap								
-	11,321,290	-	-300,155	-	11,021,135	-	-	-
V Disability Living Allowance - Inside Welfare Cap								
-	7,805,081	-	262,401	-	8,067,482	-	-	-
W Carer's Allowance - Inside Welfare Cap								
-	3,206,420	-	-331,811	-	2,874,609	-	-	-
X Housing Benefit - Inside Welfare Cap								
-	19,003,534	-	375,946	-	19,379,480	-	-	-
Y Statutory Maternity Pay - Inside Welfare Cap								
-	2,520,189	-	66,406	-	2,586,595	-	-	-
AA Other Expenditure - Inside Welfare Cap								
-	-758	-	223	-	-535	-	-	-
AB Jobseekers Allowance - Outside Welfare Cap								
-	1,206,353	-	-57,644	-	1,148,709	-	-	-
AC Universal Credit - Outside Welfare Cap								
-	1,712,407	-	188,927	-	1,901,334	20,580	23,869	44,449
AE Housing Benefit - Outside Welfare Cap								
-	1,450,244	-	-269,667	-	1,180,577	-	-	-
AG Other Expenditure - Outside Welfare Cap								
-	-7,739	-	1,059,021	-	1,051,282	148,351	-61,433	86,918
AH Other Expenditure EALBs (Net) - Outside Welfare Cap								
-	1,843	-	-3,902	-	-2,059	-	-	-
<b>Non Voted Expenditure</b>								
-	104,633,709	-	322,562	-	104,956,271	-	-29,027	-29,027
<i>Of which:</i>								
AJ Employment and Support Allowance - Inside Welfare Cap								
-	4,610,625	-	-22,021	-	4,588,604	-	-	-
AK Expenditure incurred by the Social Fund - Inside Welfare Cap								
-	2,146,533	-	362,253	-	2,508,786	-	-29,027	-29,027
AL Maternity Allowance - Inside Welfare Cap								
-	448,373	-	-16,768	-	431,605	-	-	-
AM Bereavement benefits - Inside Welfare Cap								
-	495,744	-	-33,754	-	461,990	-	-	-
AN Other Contributory Benefits - Inside Welfare Cap								
-	123,553	-	-203,703	-	-80,150	-	-	-
AO Jobseekers Allowance - Outside Welfare Cap								
-	302,018	-	-110,817	-	191,201	-	-	-

**Part II: Changes Proposed (continued)**

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
AP State Pension - Outside Welfare Cap								
-	96,506,533	-	347,372	-	96,853,905	-	-	-
<b>Total Spending in AME</b>								
<b>Non-Budget spending</b>		-	<b>974,044</b>			<b>23,202</b>		
<b>Voted Expenditure</b>								
-	2,170,968	-	363,576	-	2,534,544	-	-	-
<i>Of which:</i>								
AQ Cash paid in to the Social Fund								
-	2,170,968	-	363,576	-	2,534,544	-	-	-
<b>Total Non-Budget Spending</b>								
		-	<b>363,576</b>			<b>-</b>		
<b>Total for Estimate</b>								
		<b>16,332</b>	<b>1,215,402</b>			<b>143,908</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		16,332	864,185			170,914		
<b>Non Voted Expenditure</b>								
		-	351,217			-27,006		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>87,702,833</b>	<b>1,334,611</b>	<b>89,037,444</b>

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>				<b>Programme</b>				
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
869,508	-24,836	844,672	5,543,654	-857,147	4,686,507	379,408	-44,002	335,406
<i>Of which:</i>								
A Operational Delivery								
8,047	-155	7,892	2,125,561	-45,564	2,079,997	3,154	-	3,154
B Health and Safety Executive (Net)								
57,348	-	57,348	67,178	-	67,178	6,700	-	6,700
C European Social Fund								
-	-	-	583,460	-573,383	10,077	-	-	-
D Executive Arms Length Bodies (Net)								
14,679	-	14,679	166,582	-	166,582	1,627	-	1,627
E Employment Programmes								
-	-	-	261,226	-42,002	219,224	-	-	-
F Support for Local Authorities								
-	-	-	238,389	-	238,389	-	-	-
G Other Programmes								
-	-	-	39,678	-113,667	-73,989	121,932	-	121,932
H Other Benefits								
-	-	-	145,527	-	145,527	-	-	-
I Departmental operating costs								
789,434	-24,681	764,753	1,916,053	-82,531	1,833,522	245,995	-44,002	201,993
<b>Non-voted expenditure</b>								
-	-	-	518,540	-6,077	512,463	40,066	-66	40,000
<i>Of which:</i>								
J National Insurance Fund								
-	-	-	496,633	-6,077	490,556	-	-	-
K Expenditure incurred by the Social Fund								
-	-	-	21,937	-	21,937	40,066	-66	40,000
L Repayment of CF advance								
-	-	-	-30	-	-30	-	-	-
<b>Total Spending in DEL</b>								
<b>869,508</b>	<b>-24,836</b>	<b>844,672</b>	<b>6,062,194</b>	<b>-863,224</b>	<b>5,198,970</b>	<b>419,474</b>	<b>-44,068</b>	<b>375,406</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	79,327,351	-2,404	79,324,947	298,580	-	298,580
<i>Of which:</i>								
M Severe Disablement Allowance - Inside Welfare Cap								
-	-	-	104,928	-	104,928	-	-	-
N Industrial Injuries Benefits Scheme - Inside Welfare Cap								
-	-	-	853,996	-	853,996	-	-	-

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
O Universal Credit - Inside Welfare Cap								
-	-	-	6,690,354	-	6,690,354	167,213	-	167,213
P Employment and Support Allowance - Inside Welfare Cap								
-	-	-	10,634,286	-	10,634,286	-	-	-
Q Income Support - Inside Welfare Cap								
-	-	-	1,813,449	-1,650	1,811,799	-	-	-
R Pension Credit - Inside Welfare Cap								
-	-	-	5,109,400	-	5,109,400	-	-	-
S Financial Assistance Scheme - Inside Welfare Cap								
-	-	-	-1,394,100	-	-1,394,100	-	-	-
T Attendance Allowance - Inside Welfare Cap								
-	-	-	5,689,383	-	5,689,383	-	-	-
U Personal Independence Payment - Inside Welfare Cap								
-	-	-	11,021,135	-	11,021,135	-	-	-
V Disability Living Allowance - Inside Welfare Cap								
-	-	-	8,067,482	-	8,067,482	-	-	-
W Carer's Allowance - Inside Welfare Cap								
-	-	-	2,874,609	-	2,874,609	-	-	-
X Housing Benefit - Inside Welfare Cap								
-	-	-	19,379,480	-	19,379,480	-	-	-
Y Statutory Maternity Pay - Inside Welfare Cap								
-	-	-	2,586,595	-	2,586,595	-	-	-
Z Non-contributory Christmas Bonus - Inside Welfare Cap								
-	-	-	32,957	-	32,957	-	-	-
AA Other Expenditure - Inside Welfare Cap								
-	-	-	148	-683	-535	-	-	-
AB Jobseekers Allowance - Outside Welfare Cap								
-	-	-	1,148,780	-71	1,148,709	-	-	-
AC Universal Credit - Outside Welfare Cap								
-	-	-	1,901,334	-	1,901,334	44,449	-	44,449
AD TV Licences for the over 75s - Outside Welfare Cap								
-	-	-	468,000	-	468,000	-	-	-
AE Housing Benefit - Outside Welfare Cap								
-	-	-	1,180,577	-	1,180,577	-	-	-
AF Other Benefits - Outside Welfare Cap								
-	-	-	115,335	-	115,335	-	-	-
AG Other Expenditure - Outside Welfare Cap								
-	-	-	1,051,282	-	1,051,282	86,918	-	86,918
AH Other Expenditure EALBs (Net) - Outside Welfare Cap								
-	-	-	-2,059	-	-2,059	-	-	-



**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Non-voted expenditure</b>								
-	-	-	104,956,271	-	104,956,271	72,124	-101,151	-29,027
<i>Of which:</i>								
AI Incapacity Benefit - Inside Welfare Cap								
-	-	-	330	-	330	-	-	-
AJ Employment and Support Allowance - Inside Welfare Cap								
-	-	-	4,588,604	-	4,588,604	-	-	-
AK Expenditure incurred by the Social Fund - Inside Welfare Cap								
-	-	-	2,508,786	-	2,508,786	-29,027	-	-29,027
AL Maternity Allowance - Inside Welfare Cap								
-	-	-	431,605	-	431,605	-	-	-
AM Bereavement benefits - Inside Welfare Cap								
-	-	-	461,990	-	461,990	-	-	-
AN Other Contributory Benefits - Inside Welfare Cap								
-	-	-	-80,150	-	-80,150	101,151	-101,151	-
AO Jobseekers Allowance - Outside Welfare Cap								
-	-	-	191,201	-	191,201	-	-	-
AP State Pension - Outside Welfare Cap								
-	-	-	96,853,905	-	96,853,905	-	-	-
<b>Total Spending in AME</b>								
-	-	-	184,283,622	-2,404	184,281,218	370,704	-101,151	269,553
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	2,534,544	-	2,534,544	-	-	-
<i>Of which:</i>								
AQ Cash paid in to the Social Fund								
-	-	-	2,534,544	-	2,534,544	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	2,534,544	-	2,534,544	-	-	-
<b>Total for Estimate</b>								
869,508	-24,836	844,672	192,880,360	-865,628	192,014,732	790,178	-145,219	644,959
<i>Of which:</i>								
<b>Voted Expenditure</b>								
869,508	-24,836	844,672	87,405,549	-859,551	86,545,998	677,988	-44,002	633,986
<b>Non Voted Expenditure</b>								
-	-	-	105,474,811	-6,077	105,468,734	112,190	-101,217	10,973

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>191,627,670</b>	<b>1,231,734</b>	<b>192,859,404</b>
<b>Net Capital Requirement</b>	<b>501,051</b>	<b>143,908</b>	<b>644,959</b>
<b>Accruals to cash adjustments</b>	<b>729,608</b>	<b>283,180</b>	<b>1,012,788</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-216,450	-95,605	-312,055
Add cash grant-in-aid	213,807	99,880	313,687
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-38,622	-235,206	-273,828
New provisions and adjustments to previous provisions	-134,718	481,038	346,320
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-309,933	31,951	-277,982
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	-	400,000
Increase (-) / Decrease (+) in creditors	600,000	-	600,000
Use of provisions	215,524	1,122	216,646
<b>Removal of non-voted budget items</b>	<b>-105,155,496</b>	<b>-324,211</b>	<b>-105,479,707</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-105,155,496	-324,211	-105,479,707
<b>Net Cash Requirement</b>	<b>87,702,833</b>	<b>1,334,611</b>	<b>89,037,444</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	856,590
<i>Less:</i>	
Administration DEL Income	-24,836
<b>Net Administration Costs</b>	<b>831,754</b>
Gross Programme Costs	190,346,903
<i>Less:</i>	
Programme DEL Income	-863,224
Programme AME Income	-103,555
Non-budget income	-9,300
<b>Net Programme Costs</b>	<b>189,370,824</b>
<b>Total Net Operating Costs</b>	<b>190,202,578</b>
<i>Of which:</i>	
Resource DEL	6,007,233
Capital DEL	3,486
Resource AME	184,283,576
Capital AME	-101,151
Non-budget	9,434
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	97,665
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	9,300
Other adjustments	15,317
<b>Total Resource Budget</b>	<b>190,324,860</b>
<i>Of which:</i>	
Resource DEL	6,043,642
Resource AME	184,281,218
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	2,534,544
<b>Total Resource (Estimate)</b>	<b>192,859,404</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-881,983</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-19,433
<i>Of which:</i>	
A Operational Delivery	-154
I Departmental operating costs	-19,279
Other Income	-3,293
<i>Of which:</i>	
A Operational Delivery	-1
I Departmental operating costs	-3,292
Taxation	-2,110
<i>Of which:</i>	
I Departmental operating costs	-2,110
Total Administration	<u>-24,836</u>
 Programme	
EU Grants Received	-573,383
<i>Of which:</i>	
C European Social Fund	-573,383
Sales of Goods and Services	-145,681
<i>Of which:</i>	
A Operational Delivery	-42,952
E Employment Programmes	-42,004
I Departmental operating costs	-60,725
Interest and Dividends	-34,363
<i>Of which:</i>	
G Other Programmes	-34,300
I Departmental operating costs	-63
Other Income	-7,206
<i>Of which:</i>	
A Operational Delivery	-2,612
E Employment Programmes	2
I Departmental operating costs	-4,596
Taxation	-96,514
<i>Of which:</i>	
G Other Programmes	-79,367
I Departmental operating costs	-17,147
Total Programme	<u>-857,147</u>

## Part III: Note B - Analysis of Departmental Income *(continued)*

£'000

	Revised Plans
<b>Voted Resource AME</b>	<b>-2,404</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-683
<i>Of which:</i>	
AA Other Expenditure - Inside Welfare Cap	-683
Other Income	-1,721
<i>Of which:</i>	
Q Income Support - Inside Welfare Cap	-1,650
AB Jobseekers Allowance - Outside Welfare Cap	-71
Total Programme	<u>-2,404</u>
<b>Total Voted Resource Income</b>	<b><u>-884,387</u></b>
<b>Voted Capital DEL</b>	<b>-44,002</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-44,002
<i>Of which:</i>	
I Departmental operating costs	-44,002
Total Programme	<u>-44,002</u>
<b>Total Voted Capital Income</b>	<b><u>-44,002</u></b>

### Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-9,300	-9,300	-9,300	-9,300
<b>Total</b>	-	-	<b>-9,300</b>	<b>-9,300</b>	<b>-9,300</b>	<b>-9,300</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget Receipts</b>			-9,300	-9,300	-9,300	-9,300
<b>Total</b>	-	-	<b>-9,300</b>	<b>-9,300</b>	<b>-9,300</b>	<b>-9,300</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Peter Schofield

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

David Snowball	Health and Safety Executive
Helen John	Disabled People's Employment Corporation (GB) Ltd (in members vountary liquidation)
Lesley Titcomb	The Pensions Regulator
Antony Arter	The Pensions Ombudsman
Loveday Ryder	BPDTS Ltd
John Govetts	Single Financial Guidance Body

Peter Schofield has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

### Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section B - DEL	Health and Safety Executive	124,526	6,700	131,226
Section D - DEL	The Pensions Regulator	86,901	881	87,782
Section D - DEL	The Pensions Ombudsman	5,914	20	5,934
Section D - DEL	BPDTS Ltd	1	426	-
Section D - DEL	Single Financial Guidance Body	88,445	300	88,745
Section AH - AME	Health and Safety Executive	-64	-	-
Section AH - AME	The Pensions Regulator	-1,548	-	-
Section AH - AME	BPDTS Ltd	-447	-	-
<b>Total</b>		<b>303,728</b>	<b>8,327</b>	<b>313,687</b>



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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section A - DEL	Support for Mortgage Interest Ex Gratia Payments	1,800
Section A - DEL	Income Support Ex Gratia Payments	1,000
Section U - AME	Personal Independence Payments Extra Statutory	10,400
Section AP - AME	Widows' Pension Extra Statutory Payments	65

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## Part III: Note J - Staff Benefits

For the financial year 2018-19 budget holders have delegated authority to award reward vouchers to staff under the terms of the Department's Reward and Recognition Scheme. The vouchers are for a range of well-known retail outlets and are given in recognition of valuable or exceptional contributions to business performance, as well as to recognise the importance the Department places on the loyalty and commitment of employees. Individual awards will not exceed £150 and, in total, the expenditure for the Reward and Recognition Scheme will not exceed 0.25% of the DWP paybill. In practice, the total expenditure on reward vouchers is likely to be less than £3 million.

Childcare (Salary Sacrifice) Schemes are closed to new joiners but the Department still operates a scheme for existing employees who opted into the scheme prior to its closure. This lets staff vary their contract of employment to sacrifice part of their salary (from £1 to £243 per month) in exchange for childcare vouchers. Budget holders have delegated authority to provide staff with childcare assistance, the availability, method and amount of assistance is at the discretion of the budget holder.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>European Social Fund repayments</b></p> <p>The ESF audit authority is required to provide opinions on both the final 2007-13 ESF programme declaration issued by the ESF certifying authority and the 2014-20 ESF programme. This is largely based on the amount of error found during checks of claims submitted by the department, as managing authority of the ESF in England and Gibraltar. If this exceeds the EU defined 2% tolerance error rate the opinion is qualified by the ESF audit authority, with the risk that the EU can impose a financial correction.</p> <p>The 2007-13 programme did not exceed the 2% error threshold in the 2016 Annual Control Report (ACR) and closure declaration. In accordance with commission guidance the audit authority gave an unqualified opinion. However, until the 2007-13 ESF programme is finally closed (and discussions with the Commission are ongoing) the department will not know the exact extent of any financial corrections imposed.</p> <p>For the 2014-20 programme the opinion of the audit authority on the 2016-2017 accounts is unqualified with an error rate of 0.093% within the EU's 2% tolerance level.</p>	Unquantifiable
<p><b>Financial Assistance Scheme</b></p> <p>Regulations came into force in April 2010 enabling the transfer to government of pension scheme assets that qualify for the Financial Assistance Scheme (FAS), along with their associated pension liabilities. As a result, the FAS pension provision will increase as the assets and the associated liabilities transfer. 2018-19 sees the final asset transfer estimated at £31.7 million. Once these assets have transferred it will be possible to estimate the impact on the FAS pension liability.</p>	Unquantifiable
<p><b>Transfer of State Pensions and benefits</b></p> <p>In 2007, regulations were put in place to allow staff employed in certain EU institutions to transfer an enhanced cash value of potential entitlement to the State Pension and other contributory benefits to the Pension Scheme for Officials and Servants of Community Institutions. Until the transfer value has been calculated, a contingent liability arises. The overall time limit is 10 months between the date of application and the transfer payment. However, the limits can be extended if needed.</p> <p>We continue to receive transfer application claims from staff in certain EU institutions. Since 2007 we've received 1,592 transfer applications. 81% of these have resulted in transfer payments. At 31 March 18 there were 164 cases outstanding. The liability for these cases is estimated to be in the region of £4.9million.</p>	Unquantifiable
<p><b>Compensation claims</b></p> <p>Compensation payments may become due as a result of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early, therefore it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
<p><b>The Rent Service employee pensions</b></p> <p>The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme, following the transfer they could continue to participate in the scheme. Whilst the scheme is currently balanced, if there is a pension deficit we will be liable to meet the shortfall, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable
<p><b>Compensation recovery</b></p> <p>We recognise recoveries from insurance companies for compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to mandatory reconsideration or appeal within a set time period. If the reconsideration or appeal is successful recoveries are refunded to the insurance company. Analysis of existing data suggests that it is reasonable to recognise a contingent liability of £5 million for successful mandatory reconsideration or appeals.</p>	AME £5m
<p><b>Judicial review, legal cases and appeals</b></p> <p>We have contingent liabilities arising from payments that may become due as a result of judicial reviews and other legal claims against us. We can't be sure of the timing, likelihood or amount of any settlements at this stage. Disclosure of the details of the cases are not provided as, in accordance with IAS 37 (paragraph 92), the department considers that the disclosure of values for any legal contingent liabilities could be expected to seriously prejudice on-going litigation.</p>	Unquantifiable
<p><b>HMG's Guarantee for EU-funded projects</b></p> <p>The agreement at the December 2017 European council that the UK will continue to participate in all EU programmes during the remainder of this multiannual financial framework to the end of 2020 supersedes guarantees previously made by the Chancellor provided an overall EU exit deal is reached. In accordance with the Government Financial Reporting Manual (FReM), these guarantees need to be recognised as contingent liabilities in department's accounts until the outcome of EU exit negotiations are completed.</p> <p>The activity in scope within DWP includes the department's role as managing authority for the European Social Fund (ESF) and in management of the Employment and Social Innovation Fund (EaSI). The scale of potential liability is not quantifiable at this point.</p>	Unquantifiable

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**Part III: Note L - International Subscriptions**

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
Section I - DEL	International Labour Organisation	13,593



## Department for Education

### Introduction

The voted DEL and Total Net Budget in Parts I and II of this Estimate include grant paid to Academies which is voted by Parliament. Part III: Note A shows how, by making adjustments, including removing these grants and instead adding spending by Academies, the totals voted by Parliament can be reconciled to the budgetary spending limits controlled by HMT and shown in Table 3. The grant paid to Academies and spending of Academies is unlikely to be the same in any given year. This is because, spending can include items such as depreciation that do not require cash, as well as any spending from Academy reserves. Reserves are built from other income streams available to academies, plus any unspent grant from previous years.

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) An increase in core departmental admin costs due to agreed switch from programme to admin budgets	41,500,000		
(Section A) The Department's annual cash management rebate: increase in admin budget.	865,000		
(Section A) Budget exchange to 2019-20, relating to admin DEL - agreed in December 2018		-4,046,000	
(Section A) Net transfer of admin budgets from other Exec Agency or ALB sub-heads within the Department	17,875,000		
(Section A) Net transfer of programme budgets from other sub-heads within the Department		-53,263,000	
(Section A) BCT inwards from FCO	1,000,000		
(Section B) Surrender of School Transport budget to HMT		-2,200,000	
(Section B) Slippage in MDIF programme	45,000,000		
(Section B) Budget surrenders due to forecast underspends		-29,719,000	
(Section B) Net transfer of programme budgets to other sub-heads with the Department		-76,278,000	
(Section B) BCT from HM Treasury - PF2 funding	454,000		
(Section C) Alignment admin LocatED budget to delegation letter		-8,000	
(Section C) Alignment of programme LocatED budget to delegation letter		-585,000	
(Section D) Underspends due to changes in school improvement and teacher development policy.		-141,940,000	
(Section D) Net transfer of programme budgets to other sub-heads with the Department		-231,504,000	
(Section E) Surrender of uncommitted programme expenditure within sub-head		-30,670,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) Net transfer of programme budgets to other sub-heads with the Department	72,333,000		
(Section E) Transfer of Opportunity Area budgets to this sub-head	40,893,000		
(Section F) Movement of DfE admin funds into new Social Work England structure	1,828,000		
(Section F) Movement of DfE programme funds into new Social Work England structure	1,518,000		
(Section G) Net programme overspend due to higher than expected test support activity	64,000		
(Section G) Net admin underspend due to efficiencies		-129,000	
(Section H) Surrender due to lower than expected programme volumes		-1,668,000	
(Section H) Minor increase in admin due to recruitment levels	41,000		
(Section I) Net transfer of admin budgets to other sub-heads with the Department		-1,491,000	
(Section I) Admin efficiency savings		-12,182,000	
(Section I) Net transfer of programme budgets to other sub-heads with the Department	86,168,000		
(Section J) Reprofile of spend between LA controlled schools and academies		-450,000,000	
(Section J) Net funding overspend	84,651,000		
(Section J) Net transfer of programme budgets to other sub-heads with the Department		-68,000,000	
(Section K) Reprofile of spend between LA controlled schools and academies	450,000,000		
(Section K) Higher than anticipated pay and support costs for sector	123,799,000		
(Section L) Net transfer of programme budgets to other sub-heads with the Department	284,299,000		
(Section L) Student loan impairment and macroeconomic assumption change charges	11,734,000,000		
(Section M) Net transfer of programme budgets to other sub-heads with the Department		-326,266,000	
(Section N) Net transfer of programme budgets to other sub-heads with the Department		-47,593,000	
(Section N) Admin efficiency savings		-4,300,000	
(Section N) Net transfer of admin budgets to other sub-heads with the Department		-4,463,000	
(Section O) Additional T-level admin support funding	2,580,000		
(Section O) Net transfer of programme budgets to other sub-heads with the Department	4,023,000		
<b>Total change in Resource DEL (Voted)</b>	<b>12,992,891,000</b>	<b>-1,486,305,000</b>	<b>11,506,586,000</b>



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Higher than forecast technology spend	5,415,000		
(Section B) Re-forecasting of expected capital spend for 2018-19		-263,511,000	
(Section B) Transfer of other expenditure (primarily Free Schools) from other subheads within the Department	1,740,386,000		
(Section C) Transfer of CDEL expenditure to other subheads within the Department		-13,815,000	
(Section D) Internal surrender of uncommitted expenditure		-3,471,000	
(Section E) Transfer of budget to new ALB		-1,022,000	
(Section E) Internal surrender of uncommitted expenditure		-2,100,000	
(Section E) Transfer of CDEL expenditure to other subheads within the Department	9,175,000		
(Section F) Transfer of budget to new ALB	1,022,000		
(Section F) Higher than expected property costs	914,000		
(Section G) Unforeseen development costs	5,000		
(Section I) Transfer of Free School and LA capital expenditure to other subheads within the Department		-1,844,176,000	
(Section J) Transfer of capital expenditure from other subheads within the Department	172,384,000		
(Section J) Re-forecasting of expected capital spend for 2018-19	346,907,000		
(Section J) BCT from DCMS - digital fibre broadband	3,000,000		
(Section K) Transfer of capital expenditure from other subheads within the Department	327,595,000		
(Section K) Re-forecasting of expected capital spend for 2018-19		-112,856,000	
(Section L) Transfer of budget to new ALB		-856,000	
(Section M) Internal surrender of uncommitted expenditure		-1,600,000	
(Section M) Transfer of capital expenditure from other subheads within the Department		-19,915,000	
(Section N) Transfer of budget to new ALB	1,154,000		
(Section N) CDEL surrender from Student Loan Company		-2,622,000	
(Section O) Transfer of budget to IFA to manage forecast pressures	320,000		
<b>Total change in Capital DEL (Voted)</b>	<b>2,608,277,000</b>	<b>-2,265,944,000</b>	<b>342,333,000</b>

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section P) Unwinding of provisions		-8,837,000	
(Section Q) Unwinding of provisions		-57,000	
(Section R) Notional income from student loans	1,424,142,000		
(Section R) Interest receivable		-696,311,000	
(Section R) Loss on disposal of loan book	1,150,000,000		
(Section R) Other loan book movements	12,289,000		
(Section R) Movement of Provision utilisation to other sub-head within Department		-18,275,000	
(Section T) Movement of Provision utilisation to other sub-head within Department	18,275,000		
(Section T) Other RAME movements within sub-head	243,000		
<b>Total change in Resource AME (Voted)</b>	<b>2,604,949,000</b>	<b>-723,480,000</b>	<b>1,881,469,000</b>
(Section R) Student loans - new loans	1,886,524,000		
(Section R) Student loans - additions	696,311,000		
(Section R) Student loans - repayments	1,534,959,000		
<b>Total change in Capital AME (Voted)</b>	<b>4,117,794,000</b>		<b>4,117,794,000</b>
BCTs		-2,393,000	
Cash management rebate	865,000		
Additional Capital Grants	400,000,000		
Budget Exchange		-80,000,000	
Budget Surrenders		-82,200,000	
Student loan RAME increase	1,150,000,000		
Student loan issues and repayments	3,421,483,000		
Resource budget transferred to academies		-126,125,000	
Decrease in creditors	41,947,000		
Other net increase	52,278,000		
<b>Total change in Net Cash Requirement</b>	<b>5,066,573,000</b>	<b>-290,718,000</b>	<b>4,775,855,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	11,506,586,000	-	11,506,586,000
Capital	342,333,000	-	342,333,000
<b>Annually Managed Expenditure</b>			
Resource	1,881,469,000	-	1,881,469,000
Capital	4,117,794,000	-	4,117,794,000
<b>Total Net Budget †</b>			
Resource	13,388,055,000	-	13,388,055,000
Capital	4,460,127,000	-	4,460,127,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>4,775,855,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Department for Education on:

**Departmental Expenditure Limit:**Expenditure arising from:

Primary, secondary, tertiary and international education, including the purchase and development of land and buildings in support of the academies and free schools programme. Grants to academies and free schools and loans to academies.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment. Loans to students and support for students through Local Authorities. The cost of sales of the student loan debt and the cost of servicing the sold student loan debt. Reimbursement of fees for qualifying European Union students, post graduate awards, mandatory student awards, childcare and transport support and loans.

Children's services, including early years, Sure Start and safeguarding, welfare and young people's services.

Curriculum, qualifications and the inspection regime.

Schools Workforce development and reform.

Expenditure associated with social mobility policy.

Expenditure relating to the regulation of the social work profession and expenditure related to the regulation of the teaching profession.

Administering the Teachers' Pension Scheme (England and Wales), pension costs for voluntary services overseas (VSO) participants. Education-related payments, grants and loans to organisations in the public, private and other sectors, including employers, community, voluntary and business support organisations, to individuals and other government departments, local authorities and the Devolved Administrations. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.

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## Part I

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The costs of the department, its Executive Agencies, and arm's length bodies (ALBs): the Children's Commissioner, Aggregator Vehicle plc, Located Ltd, Institute for Apprenticeships, Office for Students, Social Work England, Student Loans Company Ltd, UK Commissioner for Employment and Skills, Construction Industry Training Board, Engineering Construction Industry Training Board, together with residual costs from ALBs being closed.

Loan and lease interest payable and the efficient management and discharge of liabilities falling to the Department. Capital, recurrent payments and loans and associated non-cash items, including the impairment cost for student loans.

Activities of UK Government Investments on behalf of the Department.

\* support other central government Departments in early 2019 for preparations to leave the EU.

### Income arising from:

Administration and programme income in support of its objectives including:

The sale of goods and services by the department including publications, its Executive Agencies, its arm's length bodies, and other partner organisations. Sale of research publications. Receipts from the three National Executives, other government departments, the Devolved Administrations and other sources (including the EU) in connection with a range of educational, training, youth support, student finance provision, children and family programmes with common objectives, and initiatives in UK and overseas.

Early Intervention Foundation receipts.

Interest receivable relating to Aggregator Vehicle plc.

Receipts from other government departments including charges for accommodation and property rental income from departmental properties and from its ALBs, the European School at Culham, sales receipts and profits from Departmental or ALB properties, equipment or other assets (including some repayment of proceeds of sale). Income relating to the regulation of the social work profession.

Sales receipts and rental income streams from sites originally purchased for academies and free schools that are not required by the school, penalty income for missed delivery dates in construction contracts, repayments of grant overpaid in previous years, repayments of loans issued to academies, receipts associated with the closure of departmental ALBs, recoveries from services provided to Sure Start.

International receipts, Music Manifesto Champion receipts, income from providing shared services, the receipt of administration fees collected by the Teachers' Pension Scheme (England and Wales).

Receipts from servicing sold student loan debt. Receipts from asset sales repayment and default recoveries by banks in respect of career development loans, receipts for student support, student loan interest receivable, repayment of working capital loans, receipts from the European Social Fund to cover departmental programmes, sponsorship funding.

Activities of UK Government Investments on behalf of the Department.

The general administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff, the disposal of surplus assets, charges for accommodation, sale of goods and services, and interest from bank accounts and exchange rate gains and losses.

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## Part I

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### **Annually Managed Expenditure:**

#### Expenditure arising from:

Take up and maintenance of Departmental, Executive Agencies and ALB's provisions and associated non-cash items including: bad debts, impairments, tax and pension costs for the Department, Executive Agencies, and its ALBs including academies, and payment of corporation tax.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment, the resource consequences of loans to students, support for students through local authorities, the cost of sales of the student loan debt, education maintenance allowances and loans.

The expenditure of the Industrial Training Boards, the management of asset sales. Activities of UK Government Investments on behalf of the Department.

#### Income arising from:

Repayment of student loans, including of principal and interest. Receipts and levies from the Construction Industry Training Board and the Engineering Construction Industry Training Board. Receipts from asset sales. Activities of UK Government Investments on behalf of the Department.

**Department for Education** will account for this Estimate.

† The voted Total Net Budget figure includes grants paid to Academies which do not form part of DfE's budgetary control totals set by HMT. See Tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT, and Part III (Note A) for the budgetary AME limit which include the net spending of Academies.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
477,217	65,992,888	38,070	11,468,516	515,287	77,461,404	5,182,037	342,333	5,524,370
<i>Of which:</i>								
A Activities to Support all Functions								
281,505	86,144	56,194	-52,263	337,699	33,881	80,965	5,415	86,380
B School Infrastructure and Funding of Education (Department)								
-	551,150	-	-62,743	-	488,407	5,300	1,476,875	1,482,175
C School Infrastructure and Funding of Education (ALB) (Net)								
1,745	2,149	-8	-585	1,737	1,564	27,531	-13,815	13,716
D Education Standards, Curriculum and Qualifications (Department)								
-	4,873,481	-	-373,444	-	4,500,037	14,495	-3,471	11,024
E Social Care, Mobility and Equalities (Department)								
-	248,408	-	82,556	-	330,964	-	6,053	6,053
F Social Care, Mobility and Equalities (ALB) (Net)								
3,109	4,925	1,828	1,518	4,937	6,443	700	1,936	2,636
G Standards and Testing Agency								
4,470	58,532	-129	64	4,341	58,596	1,950	5	1,955
H Teaching Regulation Agency								
138	8,814	41	-1,668	179	7,146	-	-	-
I Education and Skills Funding Agency (ESFA)								
100,591	3,853,799	-13,673	86,168	86,918	3,939,967	2,027,568	-1,844,176	183,392
J Grants to LA Schools via ESFA								
-	30,033,048	-	-433,349	-	29,599,699	1,908,245	522,291	2,430,536
K Grants to Academies via ESFA								
-	20,018,772	-	573,799	-	20,592,571	801,820	214,739	1,016,559
L Higher Education								
-	4,313,086	-	12,018,299	-	16,331,385	19,017	-856	18,161
M Further Education								
-	474,101	-	-326,266	-	147,835	78,759	-21,515	57,244
N Higher Education (ALB) (net)								
79,548	1,464,294	-8,763	-47,593	70,785	1,416,701	215,125	-1,468	213,657
O Further Education (ALB) (net)								
6,111	2,185	2,580	4,023	8,691	6,208	562	320	882
<b>Total Spending in DEL</b>								
		<b>38,070</b>	<b>11,468,516</b>			<b>342,333</b>		

### Spending in Annually Managed Expenditure (AME)

#### Voted Expenditure

-	-3,222,015	-	1,881,469	-	-1,340,546	18,635,006	4,117,794	22,752,800
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#### Of which:

##### P Activities to Support all Functions (Department)

-	-8,803	-	-8,837	-	-17,640	-	-	-
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## Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Net Capital		
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	Present 7	Changes 8	Revised 9
Q Executive Agencies	-	-79	-	-57	-	-136	-	-	-
R Higher Education AME	-	-3,195,120	-	1,871,845	-	-1,323,275	18,214,486	4,117,794	22,332,280
T Higher Education (ALB) (net) AME	-	-18,222	-	18,518	-	296	-	-	-
<b>Total Spending in AME</b>			-	1,881,469				4,117,794	
<b>Total for Estimate</b>			38,070	13,349,985				4,460,127	
<i>Of which:</i>									
Voted Expenditure			38,070	13,349,985				4,460,127	
Non Voted Expenditure			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>82,494,384</b>	<b>4,775,855</b>	<b>87,270,239</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
577,248	-61,961	515,287	77,922,152	-460,748	77,461,404	5,525,114	-744	5,524,370
<i>Of which:</i>								
A Activities to Support all Functions								
399,260	-61,561	337,699	84,137	-50,256	33,881	86,380	-	86,380
B School Infrastructure and Funding of Education (Department)								
-	-	-	488,854	-447	488,407	1,482,575	-400	1,482,175
C School Infrastructure and Funding of Education (ALB) (Net)								
1,737	-	1,737	1,564	-	1,564	13,716	-	13,716
D Education Standards, Curriculum and Qualifications (Department)								
-	-	-	4,560,409	-60,372	4,500,037	11,024	-	11,024
E Social Care, Mobility and Equalities (Department)								
-	-	-	346,204	-15,240	330,964	6,397	-344	6,053
F Social Care, Mobility and Equalities (ALB) (Net)								
4,937	-	4,937	6,443	-	6,443	2,636	-	2,636
G Standards and Testing Agency								
4,341	-	4,341	58,622	-26	58,596	1,955	-	1,955
H Teaching Regulation Agency								
179	-	179	7,146	-	7,146	-	-	-
I Education and Skills Funding Agency (ESFA)								
87,318	-400	86,918	4,189,967	-250,000	3,939,967	183,392	-	183,392
J Grants to LA Schools via ESFA								
-	-	-	29,599,699	-	29,599,699	2,430,536	-	2,430,536
K Grants to Academies via ESFA								
-	-	-	20,592,571	-	20,592,571	1,016,559	-	1,016,559
L Higher Education								
-	-	-	16,415,792	-84,407	16,331,385	18,161	-	18,161
M Further Education								
-	-	-	147,835	-	147,835	57,244	-	57,244
N Higher Education (ALB) (net)								
70,785	-	70,785	1,416,701	-	1,416,701	213,657	-	213,657
O Further Education (ALB) (net)								
8,691	-	8,691	6,208	-	6,208	882	-	882
<b>Total Spending in DEL</b>								
<b>577,248</b>	<b>-61,961</b>	<b>515,287</b>	<b>77,922,152</b>	<b>-460,748</b>	<b>77,461,404</b>	<b>5,525,114</b>	<b>-744</b>	<b>5,524,370</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,137,211	-2,477,757	-1,340,546	23,870,800	-1,118,000	22,752,800
<i>Of which:</i>								
P Activities to Support all Functions (Department)								
-	-	-	-17,640	-	-17,640	-	-	-
Q Executive Agencies								
-	-	-	-136	-	-136	-	-	-
R Higher Education AME								
-	-	-	1,154,482	-2,477,757	-1,323,275	23,450,280	-1,118,000	22,332,280
S Further Education AME								
-	-	-	-	-	-	417,720	-	417,720
T Higher Education (ALB) (net) AME								
-	-	-	296	-	296	-	-	-
U Further Education (ALB) (net) AME								
-	-	-	209	-	209	2,800	-	2,800
<b>Total Spending in AME</b>								
-	-	-	1,137,211	-2,477,757	-1,340,546	23,870,800	-1,118,000	22,752,800
<b>Total for Estimate</b>								
577,248	-61,961	515,287	79,059,363	-2,938,505	76,120,858	29,395,914	-1,118,744	28,277,170
<i>Of which:</i>								
<b>Voted Expenditure</b>								
577,248	-61,961	515,287	79,059,363	-2,938,505	76,120,858	29,395,914	-1,118,744	28,277,170
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>63,248,090</b>	<b>13,388,055</b>	<b>76,636,145</b>
<b>Net Capital Requirement</b>	<b>23,817,043</b>	<b>4,460,127</b>	<b>28,277,170</b>
<b>Accruals to cash adjustments</b>	<b>-4,570,749</b>	<b>-13,072,327</b>	<b>-17,643,076</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,792,718	41,509	-1,751,209
Add cash grant-in-aid	1,790,522	6,160	1,796,682
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,910,113	-11,736,163	-15,646,276
New provisions and adjustments to previous provisions	-48,711	-10,395	-59,106
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-676,668	-1,415,385	-2,092,053
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	41,947	41,947
Use of provisions	66,939	-	66,939
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>82,494,384</b>	<b>4,775,855</b>	<b>87,270,239</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	571,596
<i>Less:</i>	
Administration DEL Income	-61,961
<b>Net Administration Costs</b>	<b>509,635</b>
Gross Programme Costs	84,389,595
<i>Less:</i>	
Programme DEL Income	-461,492
Programme AME Income	-2,477,757
Non-budget income	-
<b>Net Programme Costs</b>	<b>81,450,346</b>
<b>Total Net Operating Costs</b>	<b>81,959,981</b>
<i>Of which:</i>	
Resource DEL	77,891,477
Capital DEL	5,323,836
Resource AME	-1,255,332
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
Academies Budgetary Expenditure	24,131,176
<i>Adjustments to remove:</i>	
Capital in the SOCNE	-5,323,836
Grants to devolved administrations	-
Grants to Academies	-20,592,571
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	
<b>Total Resource Budget*</b>	<b>80,174,750</b>
<i>Of which:</i>	
Resource DEL*	79,533,730
Resource AME*	641,020
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Grants to Academies	20,592,571
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Academies Budgetary Expenditure	-24,131,176
Other adjustments	
<b>Total Resource (Estimate)</b>	<b>76,636,145</b>

\* The Resource DEL and AME aggregates, in the Resource Budget include the net spending of Academies. The Resource and Capital DEL aggregates in the Net Operating Costs and Estimate include grants paid to Academies.

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-522,709</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-29,863
<i>Of which:</i>	
A Activities to Support all Functions	-29,463
I Education and Skills Funding Agency (ESFA)	-400
Other Grants	-1,485
<i>Of which:</i>	
A Activities to Support all Functions	-1,485
Other Income	-30,613
<i>Of which:</i>	
A Activities to Support all Functions	-30,613
Total Administration	-61,961
 Programme	
EU Grants Received	-250,000
<i>Of which:</i>	
I Education and Skills Funding Agency (ESFA)	-250,000
Sales of Goods and Services	-93,468
<i>Of which:</i>	
A Activities to Support all Functions	-45,665
L Higher Education	-47,803
Other Grants	-96,966
<i>Of which:</i>	
D Education Standards, Curriculum and Qualifications (Department)	-60,372
E Social Care, Mobility and Equalities (Department)	-700
L Higher Education	-35,894
Other Income	-20,314
<i>Of which:</i>	
A Activities to Support all Functions	-4,591
B School Infrastructure and Funding of Education (Department)	-447
E Social Care, Mobility and Equalities (Department)	-14,540
G Standards and Testing Agency	-26
L Higher Education	-710
Total Programme	-460,748

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource AME</b>	<b>-2,477,757</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-4,560,757
<i>Of which:</i>	
R Higher Education AME	-4,560,757
Other Income	2,083,000
<i>Of which:</i>	
R Higher Education AME	2,083,000
Total Programme	<u>-2,477,757</u>
<b>Total Voted Resource Income</b>	<b><u>-3,000,466</u></b>
<b>Voted Capital DEL</b>	<b>-744</b>
<i>Of which:</i>	
Programme	
Other Grants	-744
<i>Of which:</i>	
B School Infrastructure and Funding of Education (Department)	-400
E Social Care, Mobility and Equalities (Department)	-344
Total Programme	<u>-744</u>
<b>Voted Capital AME</b>	<b>-1,118,000</b>
<i>Of which:</i>	
Programme	
Repayments	-1,118,000
<i>Of which:</i>	
R Higher Education AME	-1,118,000
Total Programme	<u>-1,118,000</u>
<b>Total Voted Capital Income</b>	<b><u>-1,118,744</u></b>

## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-1,934,265	-1,934,265	-1,934,265	-1,934,265
<b>Total</b>	-	-	-1,934,265	-1,934,265	-1,934,265	-1,934,265

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts of student loan book sale surrendered to Consolidated Fund - December 2018	-	-	-1,934,265	-1,934,265	-1,934,265	-1,934,265
<b>Total</b>	-	-	-1,934,265	-1,934,265	-1,934,265	-1,934,265

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Jonathan Slater
<b>Executive Agency Accounting Officers:</b>	
Eileen Milner	Education and Skills Funding Agency
Alan Meyrick	Teaching Regulation Agency
Una Bennett	Standards and Testing Agency

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

<b>ALB Accounting Officers:</b>	
Mohammed Anwer	Aggregator Vehicle plc
Sarah Beale	Construction Industry Training Board
Chris Clayden	Engineering Construction Industry Training Board
Sir Gerry Berragan	Institute for Apprenticeships
Lara Newman	Located Property Ltd
Nicola Dandridge	Office for Students
Anne Longfield	Office of the Children's Commissioner
Colum Conway	Social Work England
Paula Sussex	Student Loans Company

Jonathan Slater has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	Located Property Ltd	3,301	13,716	31,425
C	Aggregator Vehicle plc	-	-	-
F	Office of the Children's Commissioner	2,484	-	2,484
F	Social Work England	8,896	2,636	6,900
N	Office for Students	1,284,390	151,279	1,511,092
N	Student Loans Company	203,043	62,378	229,000
O	Institute for Apprenticeships	14,899	882	15,781
U	Construction Industry Training Board	-3,200	2,800	-
U	Engineering Construction Industry Training Board	3,409	-	-
T	Office for Students	296	-	-
<b>Total</b>		<b>1,517,518</b>	<b>233,691</b>	<b>1,796,682</b>



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## Part III: Note F - Accounting Policy changes

Since March 2018, the student loan repayment model has been adapted to estimate outlay on a financial year basis and to include a new year of data from SLC, on loan outlay, interest and repayments. The impact is to require additional impairment (on stock) of £406m and an upward pressure to the RAB charge £2,503m – all ring fenced RDEL.

- An adaptation to model loan outlay and RAB charge on a financial year basis increased the RAB charge by around 0.5 percentage points but decreased the stock charge by 0.4 ppts.
- The new SLC data increased the plan 2 RAB and stock charges by 2ppts, related to overestimates of earnings in 2016-17 and underestimates of outlay in 2017/18 in comparison to actuals seen in the new SLC data.

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## Part III: Note I - Gifts

The Department for Education intends to surrender the lease of the former-Midland Studio College, Hinckley site (Spa Lane, Hinckley) to North Warwickshire and South Leicestershire College (NWSLC). The site is valued at £675,000. NWSLC own the site freehold. NWSLC is a general further education college funded by the Education and Skills Funding Agency.

We believe this lease represents good-value, supporting the ongoing further education provision made by NWSLC and avoiding the vacant site holding costs that the Department for Education would otherwise have to bear.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	9,250,000
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	12,300
Tottenham UTC - indemnity to cover the cost of the 35 year lease.	12,500
CET Westminster - indemnity provided to the Church of England Commissioners to cover the costs / associated charges arising from defending any legal action against the Commissioners for allowing their property to be used as a free school.	5,000
The Department has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease.	2,901
To Provide an indemnity of up to £2 million to protect Inspiration Trust (Re: Great Yarmouth High School) against potential closure costs of the academy in the event that the Foundation withdrew consent for the academy to operate from the current site.	2,000
Indemnity for REAch2 Colchester project for costs dependent on the planning permission decision by the local authority.	1,100
Turing House School - an indemnity has been provided in relation to the rent deposit.	470
Under the Conditions of Grant Aid, the Deanery Church of England Primary School will be required to repay two grants received from Birmingham City Council for a children's centre and playground if the Academy Trust breaches the conditions of the grant agreement attached to the grants.	359
Indemnity for project costs if the Central Ipswich Free School project is aborted.	300
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher /deputy head teacher who will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.	2,100
In respect of commercial lease of Free Schools Norwich.	110

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998.	Unquantifiable
As a result of entering into a PFI arrangement for the building of schools (PF2) there are a number of contracts in place which have clauses that could give rise to liability for the Department. These are considered by the Department to be remote and unquantifiable as they relate to breach of contractual conditions.	Unquantifiable
As a result of entering into contracts on site purchases, the Department are subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.	Unquantifiable
The Department has two outstanding claims from PSBP contractors for the removal of asbestos found at two school sites: Blackpool Aspire Academy and Annie Holgate Infant School. It is standard Department practise to negotiate with PSBP contractors and partially meet part the cost of removing asbestos found during PSBP projects. In the case of Blackpool Aspire Academy and Annie Holgate Infant School the contractors have not yet quantified the value of their claims and consequently the Department is not able to quantify its liability in respect of these two cases.	Unquantifiable
The Department for Education has contracted a charity to manage the Junior Individual Savings Account (ISA) scheme on its behalf until 31 March 2019, with a possible extension period of up to a further 12 months. Using an initial £200 payment from the Department, the contractor opens and manages Junior ISAs on behalf of looked after children while they remain in care. Once a child stops being looked after, the charity provides the necessary information to the person with parental responsibility for the child so that they may take over the management of the account. The funds cannot be accessed by the account holder until their eighteenth birthday, at which age, the account will mature into a standard (adult) ISA.	1,286
Coal Authority - To carry out ground investigation for a permanent site for Coseley Tech Primary (CTP). The permit is nil cost.	Unquantifiable
The permanent site for Khalsa Academy Wolverhampton's (KAW) will be delivered in September 2018 subject to entering an unlimited indemnity with Canal & Rivers Trust (CRT) to allow the drainage connection.	Unquantifiable
Following the closure of HEFCE and the creation of OfS, the Department is acting as guarantor for the handful of employees transferring from HEFCE to OfS who are members of the Universities Superannuation Scheme (USS), which has transferred from HEFCE to OfS as part of the property and staff transfer. This was a condition of OfS' admission to the USS and allows staff transferring from HEFCE to continue to participate as employees of OfS. In the event of a transfer or winding up of OfS, the Department will guarantee that these pension liabilities will be covered by the successor body, or by the Department in the event that no other body assumes the OfS' functions.	5,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The sale of student loans necessitated warranties and indemnities to secure interest and obtain value for money from investors. These contingent liabilities are in respect of:</p>	
<p>a) a warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities. This means it will be expected to expire by 2036. The likelihood of crystallisation is low.</p>	Unquantifiable
<p>b) the need to repurchase all of the loans as a remedy for investors if:</p> <p>i) Collection of repayments for the sold loans through the UK tax system by HMRC ceased;</p> <p>ii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place;</p> <p>iii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or</p> <p>iv) Legislation is passed which means the Consumer Credit Act (CCA) / FSMA applies to the loans and the CCA low interest exemption applies.</p> <p>The likelihood of any of these scenarios materialising is very low.</p>	Unquantifiable
<p>c) the indemnity given to investors to cover potential losses if a “servicing event” is triggered. Investors are not able to change the servicer (unlike for a typical commercial transaction) and therefore an indemnity is their only recourse in the event that the servicing is not in line with the contractually agreed standard. The liability is expected to be live for the life of the securities, i.e. up to around 30 years, and will reduce over time. The likelihood of crystallisation is low.</p>	Unquantifiable
<p>d) indemnities given to the Joint Lead Managers if they (or their employees, directors or affiliates) suffer any loss as a result of misrepresentation, misleading statement or omissions or breach of duty by Government. All of the liabilities are expected to be live for the life of the loans, i.e. up to around 30 years. The likelihood of crystallisation is low.</p>	Unquantifiable
<p>e) Indemnities have also been provided to certain other parties connected to the securitisation transaction to cover any loss from the Department (acting as Master Servicer) failing in its performance of certain duties. This includes acting with negligence, fraud, wilful default, infringement of intellectual property rights, failing to provide a remedial plan or a cure within a certain timeframe.</p>	Unquantifiable



# Office for Standards in Education, Children's Services and Skills

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets		-6,400,000	
Transfer of Resource DEL to AME to cover provisions Budget Exchange - transfer to 2019-20		-400,000	
		-1,000,000	
Transfer of Resource DEL from the DfE in relation to delay in Early Years fees increase	2,100,000		
Transfer of Resource DEL from the DfE in relation to delay in Independent Schools fees increase	313,000		
<b>Total change in Resource DEL (Voted)</b>	<b>2,413,000</b>	<b>-7,800,000</b>	<b>-5,387,000</b>
Transfer of Resource DEL to AME to cover provisions	400,000		
Additional AME from HM Treasury	300,000		
<b>Total change in Resource AME (Voted)</b>	<b>700,000</b>		<b>700,000</b>
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets	6,400,000		
<b>Total change in Capital DEL (Voted)</b>	<b>6,400,000</b>		<b>6,400,000</b>
Transfer of Resource DEL to AME to cover provisions Budget Exchange - transfer to 2019-20		-400,000	
		-1,000,000	
Transfer of RDEL from the DfE in relation to delays in fees increases for Early Years and Independent Schools	2,413,000		
<b>Total change in Net Cash Requirement</b>	<b>2,413,000</b>	<b>-1,400,000</b>	<b>1,013,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-5,387,000	-	-5,387,000
Capital	6,400,000	-	6,400,000
<b>Annually Managed Expenditure</b>			
Resource	700,000	-	700,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-4,687,000	-	-4,687,000
Capital	6,400,000	-	6,400,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,013,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Office for Standards in Education, Children's Services and Skills on:

**Departmental Expenditure Limit:**Expenditure arising from:

Promoting improvement in the quality of education, skills and care for children and young people through independent inspection, regulation and reporting. Sharing research findings and good practice through seminars and conferences.

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained, independent schools and further education colleges, and publicly funded adult education and training. Transactions with departmental and other government bodies: receipts for inspection activity undertaken on behalf of other Government departments, and overseas government bodies (where clearance has been provided by the relevant UK Government department). Miscellaneous asset sales and recoveries, property charges made to minor occupiers, and receipts for goods and services provided by Ofsted.

**Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash items in AME.

**Office for Standards in Education, Children's Services and Skills** will account for this Estimate.



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted Expenditure</b>									
14,825	117,975	-	-5,387	14,825	112,588	-	6,400	6,400	
<i>Of which:</i>									
A Administration and Inspection									
14,825	117,975	-	-5,387	14,825	112,588	-	6,400	6,400	
<b>Total Spending in DEL</b>									
		-	-5,387				6,400		
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	-794	-	700	-	-94	-	-	-	
<i>Of which:</i>									
B Activities to Support All Functions									
-	-794	-	700	-	-94	-	-	-	
<b>Total Spending in AME</b>									
		-	700				-		
<b>Total for Estimate</b>									
		-	-4,687				6,400		
<i>Of which:</i>									
<b>Voted Expenditure</b>									
		-	-4,687				6,400		
<b>Non Voted Expenditure</b>									
		-	-				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	129,237	1,013	130,250

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
14,825	-	14,825	134,988	-22,400	112,588	6,400	-	6,400
<i>Of which:</i>								
A Administration and Inspection								
14,825	-	14,825	134,988	-22,400	112,588	6,400	-	6,400
<b>Total Spending in DEL</b>								
14,825	-	14,825	134,988	-22,400	112,588	6,400	-	6,400
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-94	-	-94	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-	-	-94	-	-94	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-94	-	-94	-	-	-
<b>Total for Estimate</b>								
14,825	-	14,825	134,894	-22,400	112,494	6,400	-	6,400
<i>Of which:</i>								
<b>Voted Expenditure</b>								
14,825	-	14,825	134,894	-22,400	112,494	6,400	-	6,400
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>132,006</b>	<b>-4,687</b>	<b>127,319</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>6,400</b>	<b>6,400</b>
<b>Accruals to cash adjustments</b>	<b>-2,769</b>	<b>-700</b>	<b>-3,469</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,500	-	-3,500
New provisions and adjustments to previous provisions	-5	-700	-705
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	799	-	799
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>129,237</b>	<b>1,013</b>	<b>130,250</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	14,825
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>14,825</b>
Gross Programme Costs	134,894
<i>Less:</i>	
Programme DEL Income	-22,400
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>112,494</b>
<b>Total Net Operating Costs</b>	<b>127,319</b>
<i>Of which:</i>	
Resource DEL	126,614
Capital DEL	-
Resource AME	705
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>127,319</b>
<i>Of which:</i>	
Resource DEL	127,413
Resource AME	-94
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>127,319</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-22,400</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-22,400
<i>Of which:</i>	
A Administration and Inspection	-22,400
Total Programme	<u>-22,400</u>
 <b>Total Voted Resource Income</b>	 <u><u>-22,400</u></u>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Amanda Spielman

Amanda Spielman has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.





# Office of Qualifications and Examinations Regulation

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase in Administration income threshold to recover the costs associated with seconded staff, the office relocation and penalties imposed on Awarding Organisations		-665,000	
(Section A) Cost associated with seconded staff, the office relocation and penalties imposed on Awarding Organisations offset by the increase in income	665,000		
(Section A) Administration funding received from the Department for Education to support the creation of a provision in the previous financial year	169,000		
(Section A) Programme funding received from the Department for Education to support Vocational and Technical Qualifications Reform	885,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,719,000</b>	<b>-665,000</b>	<b>1,054,000</b>
Revisions to the Net Cash Requirement reflect the increase in resources	977,000		
<b>Total change in Net Cash Requirement</b>	<b>977,000</b>		<b>977,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,054,000	-	1,054,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,054,000	-	1,054,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>977,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Office of Qualifications and Examinations Regulation on:

**Departmental Expenditure Limit:**Expenditure arising from:

The regulation of the validity of general, vocational and other qualifications throughout their lifecycle, promoting public confidence in regulated qualifications, and continuing to oversee the introduction of reformed qualifications and evaluating the validity of National Assessments.

Conducting relevant investigation, research and analysis, and undertaking engagement and consultation with stakeholders to provide assurance that regulated qualifications are fit-for-purpose and support good educational and training outcomes.

Developing the skills and capabilities of our people, and developing and investing in our digital systems to secure efficiency and value for money.

Income arising from:

The Department for Education to support ongoing Reform programmes, and, where required, to enable Ofqual to take on new Reform programmes as they arise.

The recovery of costs associated with the monetary penalties imposed on awarding organisations for breaches of Ofqual's regulations.

The recovery of costs associated with the provision of data and analysis to our regulatory counterparts in Wales and Northern Ireland, and for provision of support relating to IT/digital development, including developments to the register of qualifications and income from the disposal of hardware as part of IT transformation. Receipts relating to the recovery of salaries and associated costs for seconded staff. Receipts relating to the recovery of office relocation costs.



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## Part I

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**Annually Managed Expenditure:**

Expenditure arising from:

Maintaining a provision for dilapidations.

**Office of Qualifications and Examinations Regulation** will account for this Estimate.



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
14,892	2,697	169	885	15,061	3,582	100	-	100
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
14,892	2,697	169	885	15,061	3,582	100	-	100
<b>Total Spending in DEL</b>								
		169	885					
<b>Total for Estimate</b>								
		169	885					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		169	885					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>17,633</b>	<b>977</b>	<b>18,610</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
15,781	-720	15,061	3,582	-	3,582	100	-	100
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
15,781	-720	15,061	3,582	-	3,582	100	-	100
<b>Total Spending in DEL</b>								
15,781	-720	15,061	3,582	-	3,582	100	-	100
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-167	-	-167	-	-	-
<i>Of which:</i>								
B Regulation of qualifications and statutory assessments								
-	-	-	-167	-	-167	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-167	-	-167	-	-	-
<b>Total for Estimate</b>								
15,781	-720	15,061	3,415	-	3,415	100	-	100
<i>Of which:</i>								
<b>Voted Expenditure</b>								
15,781	-720	15,061	3,415	-	3,415	100	-	100
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>17,422</b>	<b>1,054</b>	<b>18,476</b>
<b>Net Capital Requirement</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>Accruals to cash adjustments</b>	<b>111</b>	<b>-77</b>	<b>34</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-10	-77	-87
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46	-	-46
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	167	-	167
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>17,633</b>	<b>977</b>	<b>18,610</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	15,614
<i>Less:</i>	
Administration DEL Income	-720
<b>Net Administration Costs</b>	<b>14,894</b>
Gross Programme Costs	3,582
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>3,582</b>
<b>Total Net Operating Costs</b>	<b>18,476</b>
<i>Of which:</i>	
Resource DEL	18,476
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>18,476</b>
<i>Of which:</i>	
Resource DEL	18,643
Resource AME	-167
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>18,476</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-720</b>
<i>Of which:</i>	
Administration	
Other Income	-720
<i>Of which:</i>	
A Regulation of qualifications and statutory assessments	-720
Total Administration	<hr/> -720
<b>Total Voted Resource Income</b>	<hr/> <b>-720</b> <hr/>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Sally Collier

Sally Collier has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

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### Part III: Note M - Replacement for Trust Statement

It is expected that the following taxes, fines, penalties and charges will be paid over to the Consolidated Fund and are excluded from the Departments consolidated accounts.

£'000

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Taxes, fines and charges

The fines element of financial penalties imposed on awarding organisations 50

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**Total** 50

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# Department for Business, Energy and Industrial Strategy

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Increase in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections	37,948,000		
ii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section A)	323,000		
iii. Surrender of funding under the Budget Exchange system for Deliver an ambitious industrial strategy (Section A)		-2,500,000	
iv. Machinery of Government Transfer of strategic geospatial data policy to Cabinet Office (Section A)		-5,938,000	
v. Switch from Resource to Capital DEL for Deliver an ambitious industrial strategy (Section A)		-15,000,000	
vi. Claim on the Reserve for Maximise investment opportunities and bolster UK interests (Section B)	3,700,000		
vii. Increase in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections	9,103,000		
viii. Additional funding from the Reserve for Parental Bereavement Leave and Pay Act (Section C)	795,000		
ix. Claim on the Reserve for funding towards delivering a successful EU Exit for Promote competitive markets and responsible business practices (Section C)	404,000		
x. Machinery of Government Transfer of Digital Signatures to Department for Digital, Culture, Media and Sport (Section C)		-79,000	
xi. Decrease in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections		-11,286,000	
xii. Transfer of funding to Department for the Environment, Food and Rural Affairs for Environment Agency for regulatory engagement activity on onshore oil and gas (Section E)		-575,000	
xiii. Decrease in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections		-1,387,000	
xiv. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section F)	1,142,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xv. Transfer of funding to Department for Work and Pensions for Health and Safety Executive for Cyber Security (Section F)		-489,000	
xvi. Decrease in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections		-795,000	
xvii. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G)	4,223,000		
xviii. Decrease in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections		-709,000	
xix. Additional DEL funding for University Enterprise Zones (Section H)	5,000,000		
xx. Transfer in of funding from Department for Education for UKIERI (Section H)	2,000,000		
xxi. Transfer in of funding from Foreign and Commonwealth Office for GSIE (Section H)	654,000		
xxii. Claim on the Reserve for funding towards delivering a successful EU Exit for Science and Research (Section H)	500,000		
xxiii. Increase in Science and Research (Section H) reflecting movement of resources between sections	500,000		
xxiv. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section H)	359,000		
xxv. Claim on the Reserve for funding towards delivering a successful EU Exit for Capability (Section I)	82,490,000		
xxvi. Additional DEL funding reflecting rebates earned under the Cash Management scheme (Section I)	474,000		
xxvii. Additional funding from the Reserve for NLF Implementation Costs (Section I)	100,000		
xxviii. Neutral exchange of Programme and Admin DEL for Capability to reflect expenditure profiles for Invest to Save (Section I)	5,700,000	-5,700,000	
xxix. Transfer of funding to Ministry for Housing, Communities and Local Government for Northern Powerhouse Campaign (Section I)		-200,000	
xxx. Transfer of funding to Department for International Trade for Dubai 2020 (Section I)		-1,000,000	
xxxi. Recognition of funding from OGDs (Section I) offset by increased expenditure for Committee on Climate Change on Section N		-1,158,000	
xxxii. Surrender of funding under the Budget Exchange system for Invest to Save budget (Section I)		-10,200,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xxxiii. Decrease in Capability (Section I) reflecting movement of resources between sections		-43,274,000	
xxxiv. Switch from Resource to Capital DEL for Capability (Section I)		-56,250,000	
xxxv. Claim on the Reserve for funding towards delivering a successful EU Exit for Government as Shareholder (Section J)	345,000		
xxxvi. Transfer of funding to Her Majesty's Revenue and Customs for Operational Delivery Profession (Section J)		-13,000	
xxxvii. Decrease in Government as Shareholder (Section J) reflecting movement of resources between sections		-9,981,000	
xxxviii. Additional funding from the Reserve for South Tees Site Company (Section K)	17,700,000		
xxxix. Increase in Promote competitive markets and responsible business practices (ALB) net (Section L) reflecting movement of resources between sections	1,557,000		
xl. Increased expenditure for Committee on Climate Change (Section N) offset by recognition of funding from OGDs reflected in Section I	1,158,000		
xli. Increase in Taking action on climate change and decarbonisation (ALB) net (Section N) reflecting movement of resources between sections	468,000		
xlii. Increase in Managing our energy legacy safely and responsibly (ALB) net (Section O) reflecting movement of resources between sections	5,125,000		
xliii. Additional funding from the Reserve for depreciation and impairments (Section P)	97,800,000		
xliv. Increase in Science and Research (ALB) net (Section P) reflecting movement of resources between sections	24,849,000		
xlv. Decrease in Capability (ALB) net (Section Q) reflecting movement of resources between sections		-5,418,000	
xlvi. Change in provision for British Business Bank, Northern Powerhouse and Midlands Engine and Cornwall and Isles of Scilly (Section R)	6,600,000		
xlvii. Additional funding from the Reserve for NLF interest (Section R)	5,300,000		
xlviii. Additional funding from the Reserve for European Investment Fund replacement (Section R)	2,000,000		
xliv. Additional funding from the Reserve for Pensions Investment Feasibility Study (Section R)	750,000		
I. Claim on the Reserve for funding towards delivering a successful EU Exit for Government as Shareholder (ALB) net (Section R)	387,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
ii. Surrender of funding under the Budget Exchange system for European Investment Fund replacement (Section R)		-500,000	
iii. Decrease in Government as Shareholder (ALB) net (Section R) reflecting movement of resources between sections		-6,700,000	
liii. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section S) offset by increase in Non-Voted DEL CFER	79,000,000		
liv. Neutral exchange of Programme and Admin DEL for Nuclear Decommissioning Authority to reflect expenditure profiles (Section S)	1,200,000	-1,200,000	
lv. Transfer of funding to Security and Intelligence Agencies for Counter-Terrorism Accelerator Fund (Section S)		-1,389,000	
lvi. Switch from Resource to Capital DEL for Nuclear Decommissioning Authority (Section S)		-167,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>399,654,000</b>	<b>-348,741,000</b>	<b>50,913,000</b>
i. Increase in Nuclear Decommissioning Authority income (Section T) offset by increase in Voted DEL expenditure		-79,000,000	
ii. Increase in receipts for Managing our energy legacy safely and responsibly (CFER) (Section V)		-475,000,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-554,000,000</b>	<b>-554,000,000</b>
i. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy liabilities (Section W)		-17,695,000	
ii. Decrease in provision based on latest forecasts for Paternity and Adoption Pay (Section Y)		-15,000,000	
iii. Changes in provision based on latest forecasts for Ensuring that our energy system is reliable and secure liabilities (Section Z)	28,140,000		
iv. Changes in provision based on latest forecasts for Taking action on climate change and decarbonisation (Section AA)	500,000		
v. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly liabilities (Section AB)		-40,878,000	
vi. Changes in provision based on latest forecasts for Science and Research liabilities (Section AC)	40,816,000		



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
vii. Changes in provision based on latest forecasts for core Department liabilities (Section AD)	28,157,000		
viii. Changes in provision based on latest forecasts for Government as Shareholder (Section AE)	17,231,000		
ix. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy liabilities (ALB) net (Section AG)		-4,000,000	
x. Increase in provision for Low Carbon Contracts Company (Section AH) movements in fair value	6,000,000,000		
xi. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (ALB) net liabilities (Section AI)	1,941,800,000		
xii. Changes in provision based on latest forecasts for Science and Research (ALB) liabilities (Section AJ)		-8,452,000	
xiii. Changes in provision based on latest forecasts for Government as Shareholder (ALB) net liabilities (Section AL)	121,709,000		
xiv. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (Section AM)		-101,955,000,000	
xv. Changes in provision based on latest forecasts for Promote competitive markets and responsible business practices (ALB) net (Section AE)		-785,000	
<b>Total change in Resource AME (Voted)</b>	<b>8,178,353,000</b>	<b>-102,041,810,000</b>	<b>-93,863,457,000</b>
i. Increase in provision based on latest forecasts for Redundancy Payments (Section AO)	2,000,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>2,000,000</b>		<b>2,000,000</b>
i. Switch from Resource to Capital DEL for Deliver an ambitious industrial strategy (Section A)	15,000,000		
ii. Additional funding from the Reserve for R&D project at Belfast Bombardier factory (Section A)	1,000,000		
iii. Decrease in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections		-48,483,000	
iv. Machinery of Government Transfer of strategic geospatial data policy to Cabinet Office (Section A)		-74,949,000	
v. Surrender of funding under the Budget Exchange system for Repayable Launch Investments income (Section A)		-80,000,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
vi. Claim on the Reserve for Maximise investment opportunities and bolster UK interests (Section B)	5,059,000		
vii. Decrease in Maximise investment opportunities and bolster UK interests (Section B) reflecting movement of resources between sections		-45,000,000	
viii. Increase in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections	4,692,000		
ix. Claim on the Reserve for funding towards delivering a successful EU Exit for Promote competitive markets and responsible business practices (Section C)	1,777,000		
x. Transfer in of funding from Department for the Environment, Food and Rural Affairs for Environment Agency for greenhouse emissions (Section D)	100,000		
xi. Decrease in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections		-18,000	
xii. Transfer of funding to Welsh Assembly Government for public sector energy efficiency (Section D)		-2,069,000	
xiii. Transfer of funding to Scottish Government for public sector energy efficiency (Section D)		-3,581,000	
xiv. Transfer of funding to Department for Education for public sector energy efficiency (Section D)		-4,271,000	
xv. Decrease in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections		-925,000	
xvi. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section F)	80,000		
xvii. Surrender of funding under the Budget Exchange system for Science and Innovation funding (Section F)		-15,000,000	
xviii. Decrease in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections		-147,771,000	
xix. Increase in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections	3,000,000		
xx. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G)	2,400,000		
xxi. Transfer in of funding from Ministry of Defence for NERIMNET (Section G)	1,909,000		
xxii. Claim on the Reserve for funding towards delivering a successful EU Exit for Science and Research (Section H)	36,016,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xxiii. Transfer of funding to Cabinet Office for Govtech (Section H)		-200,000	
xxiv. Transfer of funding to Home Office for Govtech (Section H)		-250,000	
xxv. Transfer of funding to Department for the Environment, Food and Rural Affairs for Govtech (Section H)		-250,000	
xxvi. Transfer of funding to Department for Transport for Govtech (Section H)		-250,000	
xxvii. Transfer of funding to Welsh Assembly Government for Govtech (Section H)		-500,000	
xxviii. Transfer of funding to Northern Ireland Executive for Research and Development (Section H)		-551,000	
xxix. Transfer of funding to Welsh Assembly Government for Research and Development (Section H)		-971,000	
xxx. Transfer of funding to Department for Transport for on-street and wireless charging competitions (Section H)		-1,229,000	
xxxi. Transfer of funding to Scottish Government for Research and Development (Section H)		-1,675,000	
xxxii. Decrease in Science and Research (Section H) reflecting movement of resources between sections		-275,491,000	
xxxiii. Switch from Resource to Capital DEL for Capability (Section I)	50,200,000		
xxxiv. Claim on the Reserve for funding towards delivering a successful EU Exit for Capability (Section I)	14,242,000		
xxxv. Decrease in Capability (Section I) reflecting movement of resources between sections		-394,388,000	
xxxvi. Increase in Government as Shareholder (Section J) reflecting movement of resources between sections	320,868,000		
xxxvii. Additional funding from the Reserve for Enterprise Finance Guarantee (Section J)	400,000		
xxxviii. Increase in Promote competitive markets and responsible business practices (ALB) net (Section L) reflecting movement of resources between sections	1,180,000		
xxxix. Decrease in Managing our energy legacy safely and responsibly (ALB) net (Section O) reflecting movement of resources between sections		-5,140,000	
xl. Increase in Science and Research (ALB) net (Section P) reflecting movement of resources between sections	382,650,000		
xli. Claim on the Reserve for Science and Research (ALB) net (Section P)	150,000,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xlii. Transfer in of funding from Ministry for Housing, Communities and Local Government for asset transfers (Section P)	7,200,000		
xliii. Switch from Resource to Capital DEL for Science and Research (ALB) net (Section P)	6,050,000		
xliv. Claim on the Reserve for funding towards delivering a successful EU Exit for Science and Research (ALB) net (Section P)	3,300,000		
xlv. Transfer in of funding from Department for Transport for CCAV (Centre for Connected and Autonomous Vehicles) (Section P)	2,157,000		
xlvi. Surrender of funding under the Budget Exchange system for Innovation Loans (Section P)		-3,600,000	
xlvii. Surrender of funding under the Budget Exchange system for Mill Hill disposal income (Section P)		-18,000,000	
xlviii. Surrender of funding under the Budget Exchange system for research bodies commercial income flexibilities (Section P)		-20,000,000	
xlix. Change in provision for British Business Bank and Northern Powerhouse (Section R)	490,946,000		
i. Increase in Government as Shareholder (ALB) net (Section R) reflecting movement of resources between sections	204,826,000		
ii. Switch from Resource to Capital DEL for Nuclear Decommissioning Authority (Section S)	167,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>1,872,052,000</b>	<b>-1,144,562,000</b>	<b>727,490,000</b>
i. Increase in provision for Managing our energy legacy safely and responsibly (Section AB)	71,098,000		
ii. Changes in provision based on latest forecasts for Government as Shareholder (Section AE)	315,000,000		
iii. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy (ALB) net (Section AG)		-8,460,000	
iv. Decrease in provision for Government as Shareholder (ALB) net (Section AL)		-40,760,000	
<b>Total change in Capital AME (Voted)</b>	<b>386,098,000</b>	<b>-49,220,000</b>	<b>336,878,000</b>
i. Increase in receipts for Managing our energy legacy safely and responsibly (CFER) (Section AN)		-142,400,000	
<b>Total change in Capital AME (Non-Voted)</b>		<b>-142,400,000</b>	<b>-142,400,000</b>

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of Arms Length Bodies	623,290,000		
<b>Total change in Net Cash Requirement</b>	<b>623,290,000</b>		<b>623,290,000</b>

**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † † †	50,913,000	-554,000,000	-503,087,000
Capital † †	727,490,000	-	727,490,000
<b>Annually Managed Expenditure</b>			
Resource	-93,863,457,000	2,000,000	-93,861,457,000
Capital	336,878,000	-142,400,000	194,478,000
<b>Total Net Budget</b>			
Resource	-93,812,544,000	-552,000,000	-94,364,544,000
Capital	1,064,368,000	-142,400,000	921,968,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement † † †</b>	<b>623,290,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Department for Business, Energy and Industrial Strategy on:

**Departmental Expenditure Limit:**Expenditure arising from:

The promotion of enterprise, innovation and increased productivity delivered through international trade and investment, regional investment and delivering regulatory reform, and measures to combat international bribery and corruption.

The provision of support for business, including support for specific industries, small and medium businesses, regional programmes, programmes to promote research and development, innovation and standards, best practice and sustainable development.

The provision of financial solutions to accelerate private sector investment and address market failures through the British Business Bank, and other similar intervention mechanisms.

The promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and to promote the interests of consumers; support for employment relations programmes and measures to promote a skilled and flexible labour market.

The efficient management and discharge of liabilities falling to the Department including nuclear waste management and decommissioning and for former coal industry employees.

The management of the Government's shareholder interest in the portfolio of commercial businesses wholly or partly owned by Government; providing financial assistance to public corporations, and trading funds.

The management of miscellaneous programmes including payments in respect of claims for the restitution of the property of victims of Nazi persecution.

The payment of subscriptions and contributions to international organisations and fulfilment of international treaty obligations.

Increasing science and research excellence in the United Kingdom and maximising its contribution to society.

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## Part I

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Making payments to local authorities in respect of Local Area Agreements and New Burdens responsibilities.

Activities of UK Government Investments on behalf of the Department.

Support for energy-related activities including regulation, civil emergency planning, energy resilience measures, environmental remediation and support and facilitation for new and sustainable or more efficient, or less carbon intensive energy sources, technologies, transmission and storage, security and non-proliferation.

Respond to fuel poverty needs;

Measures to improve energy efficiency, security and environmental practice; payments to energy companies to reduce the impact of BEIS policies on bills.

Work towards international agreement on climate change; Promote and support actions to reduce national and global greenhouse gas emissions; climate modelling and risk assessment.

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued;

Inspections and compliance in accordance with EU regulatory requirements and recovery of expenditure through cost sharing arrangements;

Specialist support services, staff management and development; other departmental administration and non-cash costs; payments towards the United Kingdom Atomic Energy Authority Combined Pension Scheme deficit; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; management of asset sales; contributions to fund cross government initiatives; Payments to HM Treasury towards the cost of Infrastructure UK.

Grants to local authorities.

Funding organisations supporting departmental objectives, including the department's executive agencies and arm's length bodies and their subsidiaries.

The provision of financial solutions to accelerate private sector investment and address market failures through New Innovation Finance Products.

\* measures to protect investors and consumers including from unsafe products and unfair practice.

### Income arising from:

Receipts from other Government Departments and devolved administrations;

The Advisory, Conciliation and Arbitration Service; the Insolvency Service.

Receipts from statutory regulators in respect of expenses related to levies from industry.

Receipts from licences and levies; Launch Investment receipts, Capital Venture Funds receipts; premium income and other receipts from Financial Guarantee schemes, and of dividends; equity withdrawals; interest on loans and loan repayments from the Land Registry, Ordnance Survey and Met Office, UK Intellectual Property Office, National Physical Laboratory and Companies House. Income from investments; receipts from financial investments made by the British Business Bank; repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; receipts from asset sales.

European Fast Stream receipts; repayment of working capital loans; receipts from outside organisations (including the EU) in respect of advertising and publicity activities and materials; sale of research publications; receipts from the European Social Fund to cover departmental programmes; sponsorship funding.

Receipts and profit from the sale of surplus land, buildings and equipment; rental income and repayments including from three domestic properties on the estate of the European School of Culture at Culham, Oxfordshire and from the National Physical Laboratory. Receipts associated with the closure of Partner Organisations.

## Part I

Receipts from MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of UK Research and Innovation, and other partner organisations, the public weather service and mapping services. Commercial loan recoveries in relation to UK Coal Production Limited.

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services; HMRC receipts arising from the Research and Development Expenditure Credit; and interest from bank accounts and exchange rate gains and losses.

Income relating to legal services, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income.

Activities of UK Government Investments on behalf of the Department.

Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part;

Government carbon offsetting scheme receipts;

Receipt and retention of financial securities relating to the decommissioning of renewable devices such as offshore wind;

Receipts relating to the oil and gas industries (including petroleum licensing and levy receipts);

Project Camelot Levy Receipts;

Proceeds of Crime income generated in criminal enforcement.

Receipts relating to the Nuclear Decommissioning Authority.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations, including nuclear waste management and decommissioning and liabilities in respect of former shipbuilding industry and former coal industry employees.

Bad debts, impairments and provisions; other non-cash items.

Departmental administration; financial guarantee schemes; regional investment and programmes; enterprise for small and medium firms; provision of support for business, including support for specific industries; support for innovation and research activity; miscellaneous programmes.

The management of asset sales.

Payment of corporation tax.

The provision of repayable credit facilities for Post Office Ltd; contributions to partner organisations' pension schemes, such as the Research Councils' Pension Scheme, and the provision of paternity pay.

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

The expenditure of The NESTA Trust.

Impairment of loans and investments; Exchange rate gains and losses.

Efficient discharge of liabilities relating to contracts for difference for the supply of electricity.

The Redundancy Payments Service.

\* the provision of parental leave schemes.



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## Part I

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### Income arising from:

Receipts from Trading Funds.

Receipts from asset sales.

Income relating to repayment and recoveries of compensation and legal costs, distribution of surpluses from coal industry pension schemes and coal privatisation receipts.

Refund of input VAT not claimed in previous years on departmental expenditure; interest payments; repayments of grants and contributions; non-cash income.

Activities of UK Government Investments on behalf of the Department.

Receipt of interest on loans and loan repayments from Post Office Ltd; receipts and income from investments in respect of The NESTA Trust.

Income from Enrichment Holdings Ltd in respect of dividends from shares held by Enrichment Investments Ltd in URENCO.

Dividends from shares held by Postal Services Holding Ltd in Royal Mail.

Receipts relating to the Nuclear Decommissioning Authority.

**Department for Business, Energy and Industrial Strategy** will account for this Estimate.

† Responsibility for digital signatures, was transferred to the Department for Digital, Culture, Media and Sport on 1 April 2018. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is reduced by £79,000; and
- (b) the Net Cash Requirement is reduced by £79,000.

†† Responsibility for strategic geospatial data policy initiatives, was transferred to the Cabinet Office on 1 April 2018. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is reduced by £5,938,000;
- (b) Departmental Expenditure Limit – Capital (voted) is reduced by £74,949,000; and
- (c) the Net Cash Requirement is reduced by £80,887,000.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
403,733	2,512,042	82,033	-31,120	485,766	2,480,922	10,768,777	727,490	11,496,267
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	155,108	-	14,833	-	169,941	128,174	-187,432	-59,258
B Maximise investment opportunities and bolster UK interests								
-	63,000	-	3,700	-	66,700	284,000	-39,941	244,059
C Promote competitive markets and responsible business practices								
840	92,717	-6	10,229	834	102,946	-	6,469	6,469
D Delivering affordable energy for households and businesses								
-	54,304	-	-11,286	-	43,018	42,580	-9,839	32,741
E Ensuring that our energy system is reliable and secure								
-	13,447	-	-1,962	-	11,485	319	-925	-606
F Taking action on climate change and decarbonisation								
-	36,158	-	-142	-	36,016	254,855	-162,691	92,164
G Managing our energy legacy safely and responsibly								
-	252,879	-	3,514	-	256,393	-	7,309	7,309
H Science and Research								
-	-	-	9,013	-	9,013	919,950	-245,351	674,599
I Capability								
316,714	156,619	80,734	-109,752	397,448	46,867	226,354	-329,946	-103,592
J Government as Shareholder								
4,644	123,630	685	-10,334	5,329	113,296	13,970	321,268	335,238
K Deliver an ambitious industrial strategy (ALB) net								
-	-	-	17,700	-	17,700	-	-	-
L Promote competitive markets and responsible business practices (ALB) net								
8,580	45,073	-241	1,798	8,339	46,871	-	1,180	1,180
N Taking action on climate change and decarbonisation (ALB) net								
3,472	1	1,126	500	4,598	501	260	-	260
O Managing our energy legacy safely and responsibly (ALB) net								
4,400	18,558	125	5,000	4,525	23,558	15,939	-5,140	10,799
P Science and Research (ALB) net								
4,097	220,036	1,014	121,635	5,111	341,671	7,030,739	509,757	7,540,496
Q Capability (ALB) Net								
9,800	-	-5,418	-	4,382	-	-	-	-
R Government as Shareholder (ALB) net								
186	-30,489	-186	8,023	-	-22,466	637	695,772	696,409
S NDA and SLC expenditure								
51,000	1,311,000	4,200	-93,589	55,200	1,217,411	1,851,000	167,000	2,018,000
<b>Non Voted Expenditure</b>								
-	-978,275	-3,000	-551,000	-3,000	-1,529,275	-	-	-
<i>Of which:</i>								
T Nuclear Decommissioning Authority Income (CFER)								
-	-976,000	-3,000	-76,000	-3,000	-1,052,000	-	-	-

## Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
	1	2	3	4	5	6			
V Managing our energy legacy safely and responsibly (CFER)	-	-	-	-475,000	-	-475,000	-	-	-
<b>Total Spending in DEL</b>			<b>79,033</b>	<b>-582,120</b>			<b>727,490</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>	-	3,843,793	-	-93,863,457	-	-90,019,664	-149,397	336,878	187,481
<i>Of which:</i>									
W Deliver an ambitious industrial strategy	-	-46,575	-	-17,695	-	-64,270	-	-	-
Y Promote competitive markets and responsible business practices	-	94,000	-	-15,000	-	79,000	-	-	-
Z Ensuring that our energy system is reliable and secure	-	-4,140	-	28,140	-	24,000	-	-	-
AA Taking action on climate change and decarbonisation	-	-	-	500	-	500	-	-	-
AB Managing our energy legacy safely and responsibly	-	-182,953	-	-40,878	-	-223,831	-41,157	71,098	29,941
AC Science and Research	-	60,150	-	40,816	-	100,966	-	-	-
AD Capability	-	-19,813	-	28,157	-	8,344	-	-	-
AE Government as Shareholder	-	16,544	-	17,231	-	33,775	-	315,000	315,000
AG Deliver an ambitious industrial strategy (ALB) net	-	15,700	-	-4,000	-	11,700	1,000	-8,460	-7,460
AH Taking action on climate change and decarbonisation (ALB) net	-	-	-	6,000,000	-	6,000,000	-	-	-
AI Managing our energy legacy safely and responsibly (ALB) net	-	8,831	-	1,941,800	-	1,950,631	-	-	-
AJ Science and Research (ALB) net	-	21,300	-	-8,452	-	12,848	-	-	-
AL Government as Shareholder (ALB) net	-	-27,038	-	121,709	-	94,671	-109,240	-40,760	-150,000
AM Nuclear Decommissioning Authority	-	3,005,000	-	-101,955,000	-	-98,950,000	-	-	-
<i>Promote competitive markets and responsible business practices (ALB) net</i>	-	785	-	-785	-	-	-	-	-

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Non Voted Expenditure</b>								
-	350,000	-	2,000	-	352,000	-	-142,400	-142,400
<i>Of which:</i>								
AN Managing our energy legacy safely and responsibly (CFER)								
-	-	-	-	-	-	-	-142,400	-142,400
AO Government as Shareholder								
-	350,000	-	2,000	-	352,000	-	-	-
<b>Total Spending in AME</b>								
		-	-93,861,457			194,478		
<b>Total for Estimate</b>								
		79,033	-94,443,577			921,968		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		82,033	-93,894,577			1,064,368		
<b>Non Voted Expenditure</b>								
		-3,000	-549,000			-142,400		
						£'000		

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>15,782,871</b>	<b>623,290</b>	<b>16,406,161</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
514,631	-28,865	485,766	2,571,261	-90,339	2,480,922	11,857,647	-361,380	11,496,267
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	-	-	176,162	-6,221	169,941	171,640	-230,898	-59,258
B Maximise investment opportunities and bolster UK interests								
-	-	-	66,700	-	66,700	244,059	-	244,059
C Promote competitive markets and responsible business practices								
834	-	834	116,046	-13,100	102,946	6,469	-	6,469
D Delivering affordable energy for households and businesses								
-	-	-	53,018	-10,000	43,018	32,741	-	32,741
E Ensuring that our energy system is reliable and secure								
-	-	-	18,987	-7,502	11,485	-606	-	-606
F Taking action on climate change and decarbonisation								
-	-	-	36,016	-	36,016	100,404	-8,240	92,164
G Managing our energy legacy safely and responsibly								
-	-	-	256,393	-	256,393	7,315	-6	7,309
H Science and Research								
-	-	-	9,013	-	9,013	737,155	-62,556	674,599
I Capability								
426,313	-28,865	397,448	57,127	-10,260	46,867	-103,592	-	-103,592
J Government as Shareholder								
5,329	-	5,329	156,552	-43,256	113,296	394,918	-59,680	335,238
K Deliver an ambitious industrial strategy (ALB) net								
-	-	-	17,700	-	17,700	-	-	-
L Promote competitive markets and responsible business practices (ALB) net								
8,339	-	8,339	46,871	-	46,871	1,180	-	1,180
M Ensuring that our energy system is reliable and secure (ALB) net								
-	-	-	1	-	1	-	-	-
N Taking action on climate change and decarbonisation (ALB) net								
4,598	-	4,598	501	-	501	260	-	260
O Managing our energy legacy safely and responsibly (ALB) net								
4,525	-	4,525	23,558	-	23,558	10,799	-	10,799
P Science and Research (ALB) net								
5,111	-	5,111	341,671	-	341,671	7,540,496	-	7,540,496
Q Capability (ALB) Net								
4,382	-	4,382	-	-	-	-	-	-
R Government as Shareholder (ALB) net								
-	-	-	-22,466	-	-22,466	696,409	-	696,409
S NDA and SLC expenditure								
55,200	-	55,200	1,217,411	-	1,217,411	2,018,000	-	2,018,000

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Non-voted expenditure</b>								
-	-3,000	-3,000	-2,275	-1,527,000	-1,529,275	-	-	-
<i>Of which:</i>								
T Nuclear Decommissioning Authority Income (CFER)								
-	-3,000	-3,000	-	-1,052,000	-1,052,000	-	-	-
U Nuclear Safeguards Development								
-	-	-	-2,275	-	-2,275	-	-	-
V Managing our energy legacy safely and responsibly (CFER)								
-	-	-	-	-475,000	-475,000	-	-	-
<b>Total Spending in DEL</b>								
514,631	-31,865	482,766	2,568,986	-1,617,339	951,647	11,857,647	-361,380	11,496,267
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-89,972,876	-46,788	-90,019,664	8,187,481	-8,000,000	187,481
<i>Of which:</i>								
W Deliver an ambitious industrial strategy								
-	-	-	-29,000	-35,270	-64,270	-	-	-
X Maximise investment opportunities and bolster UK interests								
-	-	-	2,000	-	2,000	-	-	-
Y Promote competitive markets and responsible business practices								
-	-	-	79,000	-	79,000	-	-	-
Z Ensuring that our energy system is reliable and secure								
-	-	-	24,000	-	24,000	-	-	-
AA Taking action on climate change and decarbonisation								
-	-	-	500	-	500	-	-	-
AB Managing our energy legacy safely and responsibly								
-	-	-	-223,831	-	-223,831	29,941	-	29,941
AC Science and Research								
-	-	-	100,966	-	100,966	-	-	-
AD Capability								
-	-	-	8,344	-	8,344	-	-	-
AE Government as Shareholder								
-	-	-	45,293	-11,518	33,775	8,315,000	-8,000,000	315,000
AF Renewable Heat Incentive								
-	-	-	900,000	-	900,000	-	-	-
AG Deliver an ambitious industrial strategy (ALB) net								
-	-	-	11,700	-	11,700	-7,460	-	-7,460
AH Taking action on climate change and decarbonisation (ALB) net								
-	-	-	6,000,000	-	6,000,000	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Programme</b>								
AI Managing our energy legacy safely and responsibly (ALB) net	-	-	1,950,631	-	1,950,631	-	-	-
AJ Science and Research (ALB) net	-	-	12,848	-	12,848	-	-	-
AK Capability (ALB) Net	-	-	2	-	2	-	-	-
AL Government as Shareholder (ALB) net	-	-	94,671	-	94,671	-150,000	-	-150,000
AM Nuclear Decommissioning Authority	-	-	-98,950,000	-	-98,950,000	-	-	-
<i>Promote competitive markets and responsible business practices (ALB) net</i>	-	-	-	-	-	-	-	-
<b>Non-voted expenditure</b>	-	-	352,000	-	352,000	-	-142,400	-142,400
<i>Of which:</i>								
AN Managing our energy legacy safely and responsibly (CFER)	-	-	-	-	-	-	-142,400	-142,400
AO Government as Shareholder	-	-	352,000	-	352,000	-	-	-
<b>Total Spending in AME</b>	-	-	-89,620,876	-46,788	-89,667,664	8,187,481	-8,142,400	45,081
<b>Total for Estimate</b>								
514,631	-31,865	482,766	-87,051,890	-1,664,127	-88,716,017	20,045,128	-8,503,780	11,541,348
<i>Of which:</i>								
<b>Voted Expenditure</b>								
514,631	-28,865	485,766	-87,401,615	-137,127	-87,538,742	20,045,128	-8,361,380	11,683,748
<b>Non Voted Expenditure</b>								
-	-3,000	-3,000	349,725	-1,527,000	-1,177,275	-	-142,400	-142,400

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>6,131,293</b>	<b>-94,364,544</b>	<b>-88,233,251</b>
<b>Net Capital Requirement</b>	<b>10,619,380</b>	<b>921,968</b>	<b>11,541,348</b>
<b>Accruals to cash adjustments</b>	<b>-1,596,077</b>	<b>93,371,466</b>	<b>91,775,389</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-13,460,630	92,523,692	79,063,062
Add cash grant-in-aid	10,680,868	912,537	11,593,405
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-19,414	20,389	975
New provisions and adjustments to previous provisions	-116,827	-16,639	-133,466
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	67,397	-50,229	17,168
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	950,000	-29,941	920,059
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	302,529	11,657	314,186
<b>Removal of non-voted budget items</b>	<b>628,275</b>	<b>694,400</b>	<b>1,322,675</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	628,275	694,400	1,322,675
<b>Net Cash Requirement</b>	<b>15,782,871</b>	<b>623,290</b>	<b>16,406,161</b>



## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	2018-19 Plans
Gross Administration Costs	493,656
<i>Less:</i>	
Administration DEL Income	-31,865
<b>Net Administration Costs</b>	<b>461,791</b>
Gross Programme Costs	-78,233,718
<i>Less:</i>	
Programme DEL Income	-1,750,729
Programme AME Income	-46,788
Non-budget income	-
<b>Net Programme Costs</b>	<b>-80,031,235</b>
<b>Total Net Operating Costs</b>	<b>-79,569,444</b>
<i>Of which:</i>	
Resource DEL	1,159,759
Capital DEL	8,623,682
Resource AME	-89,352,885
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-8,623,682
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-40,125
<b>Total Resource Budget</b>	<b>-88,233,251</b>
<i>Of which:</i>	
Resource DEL	1,434,413
Resource AME	-89,667,664
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	1,530,000
Other adjustments	-1,530,000
<b>Total Resource (Estimate)</b>	<b>-88,233,251</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-119,204</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-22,722
<i>Of which:</i>	
I Capability	-22,722
Other Grants	-1,974
<i>Of which:</i>	
I Capability	-1,974
Other Income	-4,098
<i>Of which:</i>	
I Capability	-4,098
Pensions	-6
<i>Of which:</i>	
I Capability	-6
Taxation	-65
<i>Of which:</i>	
I Capability	-65
Total Administration	<u>-28,865</u>
Programme	
Sales of Goods and Services	-16,407
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-2,769
E Ensuring that our energy system is reliable and secure	-1,225
I Capability	-9,129
J Government as Shareholder	-3,284
Interest and Dividends	-44,620
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-4,748
J Government as Shareholder	-39,872
Other Grants	-10,000
<i>Of which:</i>	
D Delivering affordable energy for households and businesses	-10,000
Other Income	-8,990
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-1,473
C Promote competitive markets and responsible business practices	-9
E Ensuring that our energy system is reliable and secure	-6,277
I Capability	-1,131
J Government as Shareholder	-100
Taxation	-10,322
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-10,322
Total Programme	<u>-90,339</u>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource AME</b>	<b>-46,788</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-3,000
<i>Of which:</i>	
AE Government as Shareholder	-3,000
Other Income	-43,788
<i>Of which:</i>	
W Deliver an ambitious industrial strategy	-35,270
AE Government as Shareholder	-8,518
Total Programme	-46,788
<b>Total Voted Resource Income</b>	<b>-165,992</b>
<b>Voted Capital DEL</b>	<b>-361,380</b>
<i>Of which:</i>	
Programme	
EU Grants Received	-43,090
<i>Of which:</i>	
J Government as Shareholder	-43,090
Sales of Goods and Services	-31,130
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-14,390
F Taking action on climate change and decarbonisation	-8,240
J Government as Shareholder	-8,500
Other Grants	-59,170
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-508
G Managing our energy legacy safely and responsibly	-6
H Science and Research	-58,656
Other Income	-216,000
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-216,000
Repayments	-11,990
<i>Of which:</i>	
H Science and Research	-3,900
J Government as Shareholder	-8,090
Total Programme	-361,380

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	<b>Revised Plans</b>
<b>Voted Capital AME</b>	<b>-8,000,000</b>
<i>Of which:</i>	
Programme	
Repayments	-8,000,000
<i>Of which:</i>	
AE Government as Shareholder	-8,000,000
Total Programme	<u>-8,000,000</u>
<b>Total Voted Capital Income</b>	<u><b>-8,361,380</b></u>

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### Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-976,000	-976,000	-554,000	-554,000	-1,530,000	-1,530,000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-142,400	-142,400	-142,400	-142,400
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-976,000</b>	<b>-976,000</b>	<b>-696,400</b>	<b>-696,400</b>	<b>-1,672,400</b>	<b>-1,672,400</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-976,000	-976,000	-79,000	-79,000	-1,055,000	-1,055,000
Coal Pension Resource DEL			-475,000	-475,000	-475,000	-475,000
<b>Annually Managed Expenditure</b>						
Coal Pension Capital AME			-142,400	-142,400	-142,400	-142,400
<b>Total</b>	<b>-976,000</b>	<b>-976,000</b>	<b>-696,400</b>	<b>-696,400</b>	<b>-1,672,400</b>	<b>-1,672,400</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Alex Chisholm

**Executive Agency Accounting Officers:**

Sarah Albon	Insolvency Service
Graham Turnock	UK Space Agency

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

**ALB Accounting Officers:**

Susan Clews	Advisory, Conciliation and Arbitration Service
Niall Mackenzie	BIS (Postal Services Act 2011) Company Limited
Keith Morgan	British Business Bank
Mike Griffiths	Civil Nuclear Police Authority
Lisa Pinney	Coal Authority
Chris Stark	Committee on Climate Change
Charles Dhanowa	Competition Service
Keith Morgan	Cornwall and Isles of Scilly Investment Limited
Brian Bowsher	Diamond Light Source Limited
Neil McDermott	Electricity Settlements Company
Stephen Haddrill	Financial Reporting Council
Neil McDermott	Low Carbon Contracts Company
Keith Morgan	Midlands Engine Investments Limited
Alex Chisholm	The NESTA Trust
Keith Morgan	Northern Powerhouse Investments Limited
David Peattie	Nuclear Decommissioning Authority
Andy Samuel	Oil and Gas Authority
Alex Chisholm	Postal Services Holding Company Limited
Jonathan Bretherton	South Tees Site Company
Prof. Ian Chapman	UK Atomic Energy Authority
Niall Mackenzie	UK Green Infrastructure Platform Limited
Mark Walport	UK Research and Innovation
Richard Semple	UK Shared Business Service Limited

**Site Licence Company Accountability:**

The Site Licence Companies are accountable to the Nuclear Decommissioning Authority.

Alex Chisholm has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
K	South Tees Site Company	17,700	-	17,700
L	ACAS (Advisory, Conciliation and Arbitration Service)	50,609	1,100	46,809
L	Competition Service	4,601	80	4,496
L	Financial Reporting Council	-	-	-
M	Electricity Settlements Company	1	-	-
N	Committee on Climate Change	5,098	-	5,078
N	Low Carbon Contracts Company	1	260	260
O	Civil Nuclear Police Authority	650	500	3,956
O	Coal Authority	20,732	10,000	28,200
O	Oil & Gas Authority	6,701	299	7,000
P	Diamond Light Source Ltd	37,000	-	-
P	UK Research and Innovation	305,601	7,491,721	7,669,679
P	United Kingdom Atomic Energy Authority	4,181	48,775	40,417
Q	UK Shared Business Services Ltd	4,382	-	-
R	BIS (Postal Services Act 2011) Company Limited	3,300	-	-
R	British Business Bank	-26,880	584,043	159,800
R	Cornwall and Isles of Scilly Investments Limited	727	3,950	2,380
R	Midlands Engine Investment Limited	2,251	42,696	42,790
R	Northern Powerhouse Investment Limited	3,636	55,720	58,840
R	UK Green Infrastructure Platform Limited	-5,500	10,000	-
S	Nuclear Decommissioning Authority †	177,611	27,000	3,506,000
S	Site Licence Companies	1,095,000	1,991,000	-
AG	The NESTA Trust	11,700	-7,460	-
AH	Low Carbon Contracts Company	6,000,000	-	-
AI	Civil Nuclear Police Authority	-2	-	-
AI	Coal Authority	1,950,600	-	-
AI	Oil & Gas Authority	33	-	-
AJ	UK Research and Innovation	4,774	-	-
AJ	United Kingdom Atomic Energy Authority	8,074	-	-
AK	UK Shared Business Services Ltd	2	-	-
AL	BIS (Postal Services Act 2011) Company Limited	50,000	-150,000	-
AL	British Business Bank	98,849	-	-
AL	Enrichment Holdings Limited	-80,000	-	-
AL	Midlands Engine Investment Limited	8,427	-	-
AL	Northern Powerhouse Investment Limited	16,360	-	-
AL	UK Green Infrastructure Platform Limited	1,035	-	-
AM	Nuclear Decommissioning Authority	-98,950,000	-	-
<b>Total</b>		<b>-89,172,746</b>	<b>10,109,684</b>	<b>11,593,405</b>

† Grant-in-aid is paid to the Nuclear Decommissioning Authority which finances both the Nuclear Decommissioning Authority and the Site Licence Companies.



## Part III: Note F - Accounting Policy changes

IFRS 9 'Financial Instruments' introduces changes to the classification and measurement of financial instruments. Within the scope of IFRS 9, the Department held investments of around £7 billion, trade and other receivables of around £2.5 billion, derivative financial liabilities of around £16 billion and trade and other payables of around £8 billion as at 31 March 2018. The significant change for the Department is the reclassification of Repayable Launch Investments and a number of investment funds from 'Available For Sale' under IAS 39 to 'Fair Value Through Profit or Loss' (FVTPL) under IFRS 9. The total charge recognised in SoCNE for impairment and valuation for Repayable Launch Investment and Other investment funds including IFRS 9 impacts is around £76 million. For the qualifying equity instruments, the Department intends to make an irrevocable election to measure these at Fair Value through Other Comprehensive Income (FVOCI), which means changes in fair value will not pass through income and expenditure and, therefore, no changes from prior year.

IFRS 9 replaces the 'incurred loss model' in IAS 39 with a forward looking 'expected credit loss' (ECL) model. The new impairment model (ECL) applies to all financial instruments, but not to investments in equity instruments, some FVTPL financial assets and any other instrument that does not fall within the scope of the standard. Under the new model, the impairment in year is estimated to be up to £27 million, solely arising from the private sector loans held by British Business Bank.

IFRS 15 'Revenue from Contracts with Customers' introduces changes to the timing of revenue recognition for contracts, matching revenue to performance obligations, and changes to revenue disclosure requirements. Within the scope of IFRS 15, the largest stream of income that has been affected by the new accounting standard is around £1 billion from the service contracts held by Nuclear Decommissioning Authority (NDA) for fuel reprocessing, waste and product storage, and the transportation of spent fuel, waste and products. There is a negative impact of £46 million in 2018-19 due to the implementation of IFRS15, including removal of inflation increases and discounting from the overall model. This change is offset by non-IFRS15 related changes to NDA's recognition of income, mainly from a long-standing contract known as Tokai (an increase of £120m to income recognised in 2018-19).

## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail	Service	£'000
D4-DEL	Energy Company Obligation Brokerage	357
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	4,764
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	21,808
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,758
I4-DEL	Climate Change: Fulfilment of international treaty obligations	500

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
HMG guarantee for EU funding streams as announced in August and October 2016. BEIS's responsibility covers:- H2020; COSME; CEF Energy; EU Consumer Programme; Research Fund for Coal and Steel; Space; Access to Finance; Euratom.	Unquantifiable
As at 31 March 2018 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Guarantees	
– In the event of BAE Systems plc (BAES) being wound up, other than for the purpose of reconstruction or amalgamation, the Government is liable to discharge any outstanding liability of BAES which vested in them on 01 January 1981 under section 9, British Aerospace Act 1980.	Unquantifiable
Statutory Indemnities	
– Indemnity given for National Grid's liabilities with regards to the interconnector linking the UK and France.	Unquantifiable
– Indemnities given to the UK Atomic Energy Authority by the Secretary of State to cover indemnities given to carriers against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
– Indemnities given to bankers of the Insolvency Service against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Service's account.	Unquantifiable
– Indemnities given to the Police at The Police Information Technology Organisation (Home Office) by The Insolvency Service and BEIS to cover any liabilities which they might incur in providing the Criminal Enforcement Team (formerly part of BEIS) with access to data from the Police National Computer (PNC).	Unquantifiable
Indemnities to Directors	
– Indemnities have been given to the Directors appointed by the Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the relevant company.	Unquantifiable
– Nuclear Liabilities Fund – Indemnities have been given to the Trustees of the Fund appointed by the Secretary of State. These indemnities are for personal liability due to potential legal action against the Fund.	Unquantifiable
– Nuclear Liabilities Fund – Indemnities have been given to the British Energy (now EDF Energy) appointed Trustees of the Fund. These indemnities are for personal liability due to potential legal action against the Fund. These indemnities can only be invoked following a failed recourse to an indemnity from EDF Energy.	Unquantifiable
– Indemnities have been given to the directors appointed to the Low Carbon Contracts Company Ltd and to Electricity Settlements Company Ltd. The indemnities are against personal liability following any legal action against the companies. The indemnities make clear that they are the last resort for the companies after all other means have been exhausted i.e. Company and Directors insurance (cover limit of £100m); and the recovery of costs through the levy. This reduces the Department's potential exposure.	Unquantifiable
– Indemnity provided to Low Carbon Contracts Company Ltd and Electricity Settlements Company Ltd in respect of their officers. The indemnities make clear that they are the last resort for the companies after all other means have been exhausted i.e. Company and Directors insurance (cover limit of £100m); and the recovery of costs through the levy.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Other	
– BEIS has indemnified Cornwall Council for European Regional Development Fund (ERDF)-related liability, arising from the transfer of Wave Hub.	18,000
– In 2016, the UK Government announced that it would guarantee the following EU-funded projects after the UK has left the EU:	Unquantifiable
a. all structural and investment fund projects signed before the Autumn Statement 2016	
b. structural and investment fund projects signed after the Autumn Statement and before we leave the EU, so long as they are good value for money and in line with domestic strategic priorities	
c. the payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis for EU funding projects while we remain in the EU	
d. the current level of agricultural funding under CAP Pillar 1 until 2020.	
The financial settlement has now been signed off by both UK and EU Commission negotiators in a draft Withdrawal Agreement and welcomed by the EU-27 at March European Council. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified. As a result, and due to the EU funding the Department is expected to replace in future, an unquantifiable contingent liability is disclosed.	
– On 29 March 2017, the UK Government submitted its notification to leave the EU and Euratom in accordance with Article 50 of the Treaty on the European Union and the corresponding provision of the Euratom Treaty. The triggering of Article 50 starts a two-year negotiation process between the UK and the EU. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable contingent liability is disclosed. In accordance with accounting standards, no contingent assets can be recognised.	Unquantifiable
– A contingent liability exists in relation to incidents and accidents insurance claims for exposure to ionising radiation pursued outside the existing UK Atomic Energy Authority insurance scheme.	Unquantifiable
– The Science and Technology Facilities Council (STFC) collaborates with several international partners in the funding, management and operation of technical facilities which it does not own. For each of these facilities STFC may be obliged to contribute to decommissioning costs arising from a decision to discontinue operations. The most significant of these potential liabilities is in respect of CERN and the European Southern Observatory (ESO). These liabilities are unquantifiable due to the nature of the liability and the uncertainties surrounding them.	Unquantifiable
– A contingent liability exists in respect of the risks associated with the core Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.	Unquantifiable
– A potential liability to European Patent Office may arise under Article 40 of the European Patent Convention of 1973, as the UK is one of the contracting states.	Unquantifiable
– A potential liability to World Intellectual Property Organisation may arise under Article 57 of the Patent Co-operation Treaty of 1970, as the UK is one of the contracting states.	Unquantifiable
– The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs). This will ensure that PAAs will not have to meet any personal civil liability incurred in the execution of their PAA functions.	Unquantifiable
– Nuclear agreements and treaties - the core Department has a range of civil nuclear liabilities arising through its association with the United Kingdom Atomic Energy Authority and British Nuclear Fuels Limited as well as ensuring that the government complies with its obligations under the various international nuclear agreements and treaties. The amount and timing of this overarching liability is not quantifiable.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– An indemnity has been provided to Pöyry PLC relating to the use of their yield curve data for the sale of Green Investment Bank. The data was an important component of a bidder's due diligence, risk assessment and ultimately the price they were willing to pay. BEIS has indemnified Pöyry PLC for any liability that occurs as a result of using their information in the sale process that may be brought by bidders in relation to the transaction.	Unquantifiable
– Indemnities have been provided to the Official Receiver relating to their actions as administrator of SSI Redcar with respect to the administration of the site.	Unquantifiable
– A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– A contingent liability arises from the agreement to make a grant payment to the Financial Reporting Council (FRC), in the event that FRC's legal costs fund fall below £1 million in any year, to cover legal costs subsequently incurred in that year.	Unquantifiable
– An indemnity has been given by Biotechnology and Biological Sciences Research Council (BBSRC) to the Roslin Institute for any costs that arise as a result of past actions of the Institute prior to its transfer to the University of Edinburgh in 2008. A further indemnity has been given to any fall in grant income of the Institute as a result of the transfer. The maximum settlement BBSRC will fund reduces each year and is limited to claims made up to May 2023.	Unquantifiable
– Statutory liability in the event of a nuclear accident in the UK for third-party claims in excess of the operator's liability.	Unquantifiable
– A contingent liability may arise as a non-compliance with the Cogeneration Directive (2004/8/EC) when contractors of the Department incorrectly certify combined heat and power plants.	Unquantifiable
– A contingent liability exists in relation to the costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent under the High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM.	Unquantifiable
– A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245.	Unquantifiable
– An indemnity has been given for any losses or damages caused to other Parties to the Energy Research Partnership consortium agreement.	Unquantifiable
– Under the EU Emissions Trading Scheme, Member States are required to appoint a Single Auction Monitor to oversee the auctioning of allowances in Phase III. The Joint Procurement Agreement for the Single Auction Monitor (JPA) provides for Member States to indemnify the Commission should the Commission be required to compensate a third party or another Member State for damages which arise in connection with the JPA. The contingent liability shall remain in place until such time as the JPA no longer exists in its current form. The JPA will remain in place for as long as the obligation to jointly appoint an auction monitor remains under the EU Auctioning Regulation. This period is not specified.	Unquantifiable
– BEIS, the Scottish Government and the Northern Ireland Executive have previously undertaken to support Ofgem's costs for administering the Renewables Obligation scheme (around £3.6 – £3.8 million) if there is insufficient money in both the buy-out fund and late payment fund to cover these costs. The size of the 2016-17 buy-out fund will not be known until October 2018. It is dependent in part by the availability and price of Renewable Obligation Certificates (ROCs) – if there is a surplus of ROCs, suppliers may be more inclined to meet their obligations by submitting ROCs but ultimately much depends on supplier behaviour which is difficult to predict. BEIS will have an indication of how many ROCs are available and whether there is likely to be a surplus after the end of the obligation year (31 March 2018) but will not know the size of the buy-out fund until October 2018.	3,800

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– The Department has indemnified Elexon Ltd against third-party claims relating to the design and or implementation of Contracts for Difference (CfD) and Capacity Markets (CM) settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
– An indemnity has been provided to the International Energy Agency (IEA) for any losses arising from use of its data in the Department's Global Climate Change 2050 Pathways Calculator, limited to a maximum of £100,000.	100
– Nuclear Liabilities Fund (NLF) - A constructive obligation was created in 2002 when the Government undertook to underwrite the Nuclear Liabilities Fund in respect of uncontracted and decommissioning liabilities of British Energy (now EDF Energy Nuclear Generation Limited (EDFE)) to the extent that the assets of the Fund fall short. The undiscounted estimated liabilities of £20.5 billion (2016-17 £19.9 billion) have a present value of £57.8 billion (2016-17 £32.8 billion) using the prescribed discount rate from HM Treasury of negative 1.56% (2016-17 negative 0.8%). The value of the Fund is £9.3 billion (2016-17 £9.4 billion) and is likely to increase in the future from investment returns. It is hard to quantify the extent to which the net position of the Fund might represent a contingent liability or asset given the high level of uncertainty relating to estimation of cash outflows and investment returns over a future period exceeding 100 years. The trustees continue to work with the Department, HM Treasury and UK Government Investments to review the Fund's asset allocation to help ensure sufficient funding to meet expected liabilities. On this basis, the Department believes it would not be appropriate to consider this as either a contingent liability or asset at the current time.	Unquantifiable
– The Department is responsible, under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum act 1998 for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments. The potential cost of these liabilities will vary by site and cannot be reliably forecast.	Unquantifiable
– The NDA has unquantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the nuclear site license companies. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. Indemnities are in place in respect of Magnox, LLWR and Dounreay as set out in the relevant Parent Body Agreements. In addition, indemnities are provided to the previous PBO's of Magnox and Sellafield covering the periods of their ownership.	Unquantifiable
– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C Nuclear plant is shut shown for reasons that are political, or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than 2 years, seeking a new spending power at the time. The payments could be up to around £22bn excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Outer Space Act 1986:- The UKSA has an obligation, governed by international (UN) convention, to third parties if they are accidentally damaged by UK space activities. Due to its unprecedented nature, a cost cannot be reliably estimated. In March 2015 the Outer Space Act 1986 was amended to cap licensees' previously unlimited liability for third party costs at 60 million euros for the majority of missions, for the duration of the licensed activity. This amendment was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally.</p>	Unquantifiable
<p>– Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers between 1947 and 31 December 1994 transferred to the Department on 1 January 1998 by a restructuring scheme under the Coal Industry Act 1994. The timing and amounts of any future liabilities are uncertain except where a provision has been made in the accounts. The future liabilities will depend on the nature of any injury and whether the courts decide that compensation is due.</p>	Unquantifiable
<p>– Deed Relating to the British Coal Staff Superannuation Scheme (BCSSS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994 and Deed Relating to the Mineworkers' Pension Scheme (MPS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government Guarantees were put in place on 31 October 1994, the day the Schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The Guarantees ensure that the benefits earned by Scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If at any periodic valuation the assets of the Guaranteed Fund were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p>	Unquantifiable
<p>– Site restoration liabilities inherited from British Coal: The core Department inherited liabilities from British Coal to reimburse certain third parties for costs incurred meeting statutory environmental standards in the restoration of particular coal-related sites. In addition to specific claims provided for, it remains possible that the Department will be held responsible for further environmental liabilities. The timing and amounts of any liability are uncertain.</p>	Unquantifiable
<p>– British Business Bank: The core Department guarantees British Business Bank under the Enterprise Financial Guarantee (EFG) and legacy Small Firms Loan Guarantee Scheme (SFLGs) to facilitate lending to viable businesses, with a maximum obligation being subject to a cap, which at 31 March 2018 is £241 million.</p> <p>Under the BBB's Help to Grow financial guarantee programme, the Bank has entered in to financial guarantee agreements of £60 million. The Bank has guaranteed 75% of eligible lending to SMEs under these agreements and a counter guarantee is in place that guarantees 50% of the Bank's 75% of eligible lending. As at 31 March 2018 the amount lent under these financial guarantee agreements was £1.8 million (2016-17: £0.6 million).</p>	241,000
<p>– BBSRC - Contamination: As part of a Sale Agreement relating to a previous BBSRC site, BBSRC agreed to indemnify the purchaser against contamination resulting from dangerous substances. The indemnity was over a 10-year period commencing in 2013-14 and was capped at £3 million.</p>	3,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– BBSRC - Exit costs: Prior to 31 March 2018, some staff at BBSRC strategically funded institutes were on BBSRC terms and conditions. Whilst their direct salary costs are paid by the institutes, BBSRC is liable for any exit costs for these staff. The date and number of staff to take exit packages in any one year is unknown; however, if all staff were to take exit packages, the maximum liability is estimated at £31 million, with the amount declining on an annual basis up to March 2025.</p>	31,000
<p>– Other: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.</p>	Unquantifiable
<p>– Inventories: At March 2018 the Nuclear Decommissioning Authority (NDA) held inventories of reprocessed uranic material. These materials are currently held at nil value due to uncertainty over their future use which may result in as-yet unquantified liabilities for NDA.</p>	Unquantifiable
<p>– Pension schemes: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan, the Magnox section of the Electricity Supply Pension Scheme, and the Group Pension Scheme. Provisions for known deficits are included within Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.</p>	Unquantifiable
<p>– Sellafield - Contamination: At 31 March 2018, Sellafield had contingent liabilities incurred in the ordinary course of business arising out of guarantees and other transactions in respect of which, in the opinion of the Directors, no material losses are expected to arise. Any liabilities that did arise on such guarantees would ultimately be recovered from the NDA. In addition, on 11 May 2018 the Office for Nuclear Regulation notified Sellafield of its intention to prosecute Sellafield under Section 2 (1) of the Health and Safety at Work Act, 'General duties of employers to their employees'. This relates to an incident that occurred on 5 February 2017 in the Special Nuclear Materials operating unit on the Sellafield site. The incident resulted in personal contamination to one of Sellafield's employees. Sellafield has been issued with a summons to appear at Workington Magistrates Court on 20 July 2018. Sellafield is currently considering the evidence and it is likely that the case will take several months to resolve.</p>	Unquantifiable
<p>– Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside of the areas of responsibility of the holders of the licences under Part II of the Coal Industry Act 1994, the Coal Authority is responsible for making good subsidence damage. Where an area of responsibility is extinguished this would transfer to the Coal Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Coal Authority also has an ongoing liability to secure and keep secured the majority of abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities. These liabilities have been provided for within the Public Safety and Subsidence provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside this provision may materialise.</p> <p>In addition to the contingent liabilities outlined above the following should also be noted: Environmental Information Regulations 2004 - The Coal Authority is aware of potential legal proceedings in respect of past fees paid for Mining Information. In the eventuality of receiving formal notification to commence legal proceedings, the Coal Authority will strongly defend its position.</p>	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, provision has been made. It has not, however, been possible to quantify those contingent liabilities that may arise in the future.	Unquantifiable
– UK Space Agency: In 2013-14 the UK Space Agency (UKSA) entered into an operating lease with NATS (En Route) Plc for office accommodation. At the end of the lease term in December 2030, the landlord has the contractual right to enforce the Agency to pay for costs of dilapidation. However, due to the specialized nature of the asset, the expectation is that the landlord will continue using the asset in its current state and therefore will not choose to exercise this option. In the event of the lease contract being terminated by the landlord before the end of the lease term, UK Space Agency will be compensated. The likelihood of outflow of economic benefit is therefore assessed as not probable.	Unquantifiable
– Financial Reporting Council (FRC): The core Department has provided assurance to FRC in respect of providing grant where FRC's general voluntary funding falls or current statutory exemption from liability nears expiry. In the course of the financial year, new legislative measures were effected to prevent the statutory exemption from liability from expiring.	Unquantifiable
– Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities for which provision is made in the accounts where appropriate on the basis of information available. The Coal Authority does not expect that the outcome of the above issues will materially affect its financial position.	Unquantifiable
– Legal claims: The Civil Nuclear Police Authority (CNPA) has a number of potential liabilities in respect of claims from employees which depend on actual or potential proceedings. The timing and amounts of any payments are uncertain. These liabilities have not been provided for as CNPA believes that the claims are unlikely to be successful or to lead to a transfer of economic benefit.	Unquantifiable
– Wave Hub: The core Department has indemnified Cornwall Council in respect of the transfer of Wave Hub up to a maximum amount of £5 million. This obligation expires in 2028 due to the limitation period under the signed contract.	5,000
– Innovate UK - Decommissioning costs: the liability may arise if Innovate UK has to provide a grant to Narec (Natural Renewable Energy Centre) in order for it to be able to decommission a weather monitoring platform in the North Sea. This is currently collecting data to support the development of an offshore wind test site. This may take place anytime between 3 and 25 years from now dependent on the development of the site, at an estimated cost of £2.6m.	2,600
– Medical Research Council: MRC has identified a contingent liability of £1.8 million (31 March 2017: £1.8 million) for dilapidation work. This may be required at the end of property leases which are due to expire within the next three years.	1,800
– STFC - Decommissioning: The Science and Technology Facilities Council (STFC) has a contingent liability for European Synchrotron Radiation Facility (ESRF) decommissioning costs associated with the dismantling of the facility and infrastructures. Decommissioning occurs on winding up of ESRF. If exit by the UK (or any other Member) results in ESRF being wound up, the Members are required to arrange for decommissioning of ESRF's plant and buildings and to meet the costs of doing so in proportion to their share of capital at the time of dissolution. The contingent liability is estimated to be £1.7 million.	1,700
– STFC - Reprocessing and staff commitments: STFC is responsible for Institut Laue-Langevin (ILL) staff related commitments and costs associated with reprocessing fuel elements. The contingent liability is estimated to be £13.7 million (31 March 2017: £16 million).	13,700

## Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F4-DEL	UN Framework Convention on Climate Change	2,100
F4-DEL	International Energy Agency	1,394
G4-DEL	International Atomic Energy Agency	18,959
G4-DEL	Organisation for the Prohibition of Chemical Weapons	2,739
H7-DEL	European Space Agency	252,260
P7-DEL	European Molecular Biology Conference	2,686
P7-DEL	European Molecular Biology Laboratory	14,626
P7-DEL	Human Frontier Science Program	1,218
P7-DEL	International Agency for Research on Cancer	1,016
P7-DEL	The International Institute for Applied Systems Analysis	1,236
P7-DEL	The International Ocean Drilling Programme	2,600
P7-DEL	European Organisation for Nuclear Research (CERN)	144,631
P7-DEL	European Southern Observatory (ESO)	25,826
P7-DEL	Institut Laue-Langevin (ILL)	18,406
P7-DEL	European Synchrotron Radiation Facility (ESRF)	8,716
P7-DEL	European X-ray Free-Electron Laser (XFEL)	4,200

# Department for Transport

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A Tolloed Crossings	4,706,000		
Section B Local Authority Transport	1,422,000		
Section C Highways England (net)	76,606,000		
Section D Funding of Other ALBs (net)		-6,855,000	
Section E Other Railways	8,109,000		
Section F Sustainable Travel		-11,366,000	
Section G Bus Subsidies & Concessionary Fares		-2,663,000	
Section H GLA Transport Grants	1,068,000		
Section I Crossrail		-616,000	
Section J Aviation, Maritime, Security and Safety		-3,064,000	
Section K Maritime and Coastguard Agency		-6,386,000	
Section L Motoring Agencies	13,178,000		
Section M Science, Research and Support Functions	20,842,000		
Section N Central Administration	140,340,000		
Section O Support for Passenger Rail Services	370,520,000		
Section P High Speed Rail		-14,054,000	
Section Q Transport Development Fund		-23,471,000	
Section R High Speed Two Limited (net)	202,518,000		
Section S East West Rail Company Limited (net)	9,324,000		
Departmental Unallocated Provision		-10,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>848,633,000</b>	<b>-78,475,000</b>	<b>770,158,000</b>
Section T Funding of Other ALBs (net)		-5,934,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-5,934,000</b>	<b>-5,934,000</b>
Section V Network Rail (net)		-450,000,000	
Section W Funding of Other ALBs (net)	55,000		
Section X Other Railways		-173,000	
Section Y Aviation, Maritime, Security and Safety		-1,000	
Section AA Motoring Agencies	37,000		
Section AB Central Administration	137,000		
Section AC High Speed Rail	1,000		
Section AD High Speed Two Limited (net)	17,999,000		
Section AE East West Rail Company Limited (net)	1,000		
<b>Total change in Resource AME (Voted)</b>	<b>18,230,000</b>	<b>-450,174,000</b>	<b>-431,944,000</b>

Section AE Funding of Other ALBs (net)		-56,000	
<b>Total change in Resource AME (Non-Voted)</b>		<b>-56,000</b>	<b>-56,000</b>
Section A Tolled Crossings		-250,000	
Section B Local Authority Transport	469,216,000		
Section C Highways England (net)		-58,000,000	
Section D Funding of Other ALBs (net)		-2,323,000	
Section E Other Railways		-117,808,000	
Section F Sustainable Travel		-2,794,000	
Section G Bus Subsidies & Concessionary Fares	6,069,000		
Section H GLA Transport Grants		-42,500,000	
Section I Crossrail	532,000,000		
Section J Aviation, Maritime, Security and Safety	110,605,000		
Section K Maritime and Coastguard Agency		-108,000	
Section L Motoring Agencies	13,868,000		
Section M Science, Research and Support Functions	22,850,000		
Section N Central Administration		-13,513,000	
Section O Support for Passenger Rail Services	150,000		
Section P High Speed Rail		-773,807,000	
Section Q Transport Development Fund		-62,600,000	
Section R High Speed Two Limited (net)	533,792,000		
Section S East West Rail Company Limited (net)	220,000		
Departmental Unallocated Provision		-184,395,000	
<b>Total change in Capital DEL (Voted)</b>	<b>1,688,770,000</b>	<b>-1,258,098,000</b>	<b>430,672,000</b>
Section V Network Rail (net)	425,528,000		
Section AC High Speed Rail	338,000,000		
Section AD High Speed Two Limited (net)	32,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>795,528,000</b>		<b>795,528,000</b>
Revisions to Net Cash Requirement after the changes in Resource and Capital	1,136,039,000		
Increase in creditors		-36,000	
<b>Total change in Net Cash Requirement</b>	<b>1,136,039,000</b>	<b>-36,000</b>	<b>1,136,003,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	770,158,000	-5,934,000	764,224,000
Capital	430,672,000	-	430,672,000
<b>Annually Managed Expenditure</b>			
Resource	-431,944,000	-56,000	-432,000,000
Capital	795,528,000	-	795,528,000
<b>Total Net Budget</b>			
Resource	338,214,000	-5,990,000	332,224,000
Capital	1,226,200,000	-	1,226,200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,136,003,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Department for Transport on:

**Departmental Expenditure Limit:**Expenditure arising from:

Losses and special payments relating to the administration of the Department for Transport and its associated Agencies. Support of transport-related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; and highway services. Net spending by arm's-length bodies. Grants to Transport for London and local authorities in respect of local transport programmes. Support for other minor transport services; use of European funding for transport-related schemes; administrative costs and associated other non-cash items falling in DEL. Smart-ticketing and related technology. Work to support the government plan to exit the EU.

\* Loans for Shimmer Relocation Assistance Scheme

Income arising from:

sales of assets; loan repayments; Interest receivable and European grants for transport-related activities including roads; vehicle and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; highway services; the administration of the Department and payments from other government departments or their agencies in respect of central services. Shipping and maritime income including, but not limited to Registration fees. Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part.

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## Part I (continued)

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### Annually Managed Expenditure:

#### Expenditure arising from:

grant and pension provisions and associated non-cash costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including roads; vehicle and driving; rail; sustainable travel; aviation; local transport; transport security and safety; and highway services. Shipping and maritime activities. Other costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including Payments to General Lighthouse Authorities. Net spending by arm's-length bodies.

#### Income arising from:

Loan repayments and other income for transport-related activities from General Lighthouse Authorities and Network Rail. Dividends and interest receivable.

\* High Speed Two Ltd (HS2)

**Department for Transport** will account for this Estimate.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
262,080	3,479,842	19,763	750,395	281,843	4,230,237	8,069,900	430,672	8,500,572
<i>Of which:</i>								
A Tolled Crossings								
-	-196,618	-	4,706	-	-191,912	1,250	-250	1,000
B Local Authority Transport								
-	373,445	-	1,422	-	374,867	1,337,702	469,216	1,806,918
C Highways England (net)								
47,698	2,588,960	-1,000	77,606	46,698	2,666,566	2,706,329	-58,000	2,648,329
D Funding of Other ALBs (net)								
1,771	-18,999	-840	-6,015	931	-25,014	17,666	-2,323	15,343
E Other Railways								
-	68,556	-	8,109	-	76,665	157,931	-117,808	40,123
F Sustainable Travel								
-	103,414	-	-11,366	-	92,048	379,620	-2,794	376,826
G Bus Subsidies & Concessionary Fares								
-	259,851	-	-2,663	-	257,188	2,652	6,069	8,721
H GLA Transport Grants								
-	-24,919	-	1,068	-	-23,851	-	-42,500	-42,500
I Crossrail								
-	5,036	-	-616	-	4,420	18,000	532,000	550,000
J Aviation, Maritime, Security and Safety								
-	70,664	-	-3,064	-	67,600	18,359	110,605	128,964
K Maritime and Coastguard Agency								
8,115	347,326	-771	-5,615	7,344	341,711	11,974	-108	11,866
L Motoring Agencies								
-	69,619	-	13,178	-	82,797	-17,525	13,868	-3,657
M Science, Research and Support Functions								
-	23,473	-	20,842	-	44,315	40,271	22,850	63,121
N Central Administration								
201,041	-20,447	22,203	118,137	223,244	97,690	17,676	-13,513	4,163
O Support for Passenger Rail Services								
-	-403,966	-	370,520	-	-33,446	-	150	150
P High Speed Rail								
-	74,146	-	-14,054	-	60,092	1,335,000	-773,807	561,193
Q Transport Development Fund								
-	26,300	-	-23,471	-	2,829	202,600	-62,600	140,000
R High Speed Two Limited (net)								
3,455	124,000	31	202,487	3,486	326,487	1,656,000	533,792	2,189,792
S East West Rail Company Limited (net)								
-	1	140	9,184	140	9,185	-	220	220
<i>Departmental Unallocated Provision</i>								
-	10,000	-	-10,000	-	-	184,395	-184,395	-

**Part II: Changes Proposed (continued)**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Non Voted Expenditure</b>								
6,920	12,166	-6,891	957	29	13,123	-	-	-
<i>Of which:</i>								
T Funding of Other ALBs (net)								
6,920	12,166	-6,891	957	29	13,123	-	-	-
<b>Total Spending in DEL</b>								
		12,872	751,352			430,672		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	9,081,246	-	-431,944	-	8,649,302	5,746,174	795,528	6,541,702
<i>Of which:</i>								
V Network Rail (net)								
-	8,717,274	-	-450,000	-	8,267,274	5,314,174	425,528	5,739,702
W Funding of Other ALBs (net)								
-	79,886	-	55	-	79,941	-	-	-
X Other Railways								
-	188,715	-	-173	-	188,542	-	-	-
Y Aviation, Maritime, Security and Safety								
-	-2,537	-	-1	-	-2,538	-20,000	-	-20,000
AA Motoring Agencies								
-	-2,372	-	37	-	-2,335	-	-	-
AB Central Administration								
-	93,280	-	137	-	93,417	-	-	-
AC High Speed Rail								
-	-	-	1	-	1	412,000	338,000	750,000
AD High Speed Two Limited (net)								
-	-	-	17,999	-	17,999	-	32,000	32,000
AE East West Rail Company Limited (net)								
-	-	-	1	-	1	-	-	-
<b>Non Voted Expenditure</b>								
-	10,983	-	-56	-	10,927	-	-	-
<i>Of which:</i>								
AF Funding of Other ALBs (net)								
-	10,983	-	-56	-	10,927	-	-	-
<b>Total Spending in AME</b>								
		-	-432,000			795,528		



**Part II: Changes Proposed (continued)**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Total for Estimate</b>								
		12,872	319,352				1,226,200	
<i>Of which:</i>								
<b>Voted Expenditure</b>		19,763	318,451				1,226,200	
<b>Non Voted Expenditure</b>		-6,891	901				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>18,974,501</b>	<b>1,136,003</b>	<b>20,110,504</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
292,862	-11,019	281,843	6,390,556	-2,160,319	4,230,237	8,532,252	-31,680	8,500,572
<i>Of which:</i>								
A Tolled Crossings								
-	-	-	33,588	-225,500	-191,912	1,000	-	1,000
B Local Authority Transport								
-	-	-	374,867	-	374,867	1,806,918	-	1,806,918
C Highways England (net)								
46,698	-	46,698	2,666,566	-	2,666,566	2,648,329	-	2,648,329
D Funding of Other ALBs (net)								
931	-	931	-25,014	-	-25,014	15,343	-	15,343
E Other Railways								
-	-	-	419,835	-343,170	76,665	40,123	-	40,123
F Sustainable Travel								
-	-	-	92,098	-50	92,048	390,826	-14,000	376,826
G Bus Subsidies & Concessionary Fares								
-	-	-	257,188	-	257,188	8,901	-180	8,721
H GLA Transport Grants								
-	-	-	-23,851	-	-23,851	-42,500	-	-42,500
I Crossrail								
-	-	-	4,420	-	4,420	550,000	-	550,000
J Aviation, Maritime, Security and Safety								
-	-	-	123,767	-56,167	67,600	128,964	-	128,964
K Maritime and Coastguard Agency								
7,892	-548	7,344	356,189	-14,478	341,711	11,866	-	11,866
L Motoring Agencies								
-	-	-	503,631	-420,834	82,797	13,843	-17,500	-3,657
M Science, Research and Support Functions								
-	-	-	44,315	-	44,315	63,121	-	63,121
N Central Administration								
233,715	-10,471	223,244	154,417	-56,727	97,690	4,163	-	4,163
O Support for Passenger Rail Services								
-	-	-	1,009,946	-1,043,392	-33,446	150	-	150
P High Speed Rail								
-	-	-	60,093	-1	60,092	561,193	-	561,193
Q Transport Development Fund								
-	-	-	2,829	-	2,829	140,000	-	140,000
R High Speed Two Limited (net)								
3,486	-	3,486	326,487	-	326,487	2,189,792	-	2,189,792
S East West Rail Company Limited (net)								
140	-	140	9,185	-	9,185	220	-	220

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>		<b>Programme</b>				
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Non-voted expenditure</b>								
29	-	29	13,123	-	13,123	-	-	-
<i>Of which:</i>								
T Funding of Other ALBs (net)								
29	-	29	13,123	-	13,123	-	-	-
<b>Total Spending in DEL</b>								
<b>292,891</b>	<b>-11,019</b>	<b>281,872</b>	<b>6,403,679</b>	<b>-2,160,319</b>	<b>4,243,360</b>	<b>8,532,252</b>	<b>-31,680</b>	<b>8,500,572</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	8,852,294	-202,992	8,649,302	6,561,702	-20,000	6,541,702
<i>Of which:</i>								
U Highways England (net)								
-	-	-	6,000	-	6,000	40,000	-	40,000
V Network Rail (net)								
-	-	-	8,267,274	-	8,267,274	5,739,702	-	5,739,702
W Funding of Other ALBs (net)								
-	-	-	79,941	-	79,941	-	-	-
X Other Railways								
-	-	-	391,534	-202,992	188,542	-	-	-
Y Aviation, Maritime, Security and Safety								
-	-	-	-2,538	-	-2,538	-	-20,000	-20,000
Z Maritime and Coastguard Agency								
-	-	-	1,000	-	1,000	-	-	-
AA Motoring Agencies								
-	-	-	-2,335	-	-2,335	-	-	-
AB Central Administration								
-	-	-	93,417	-	93,417	-	-	-
AC High Speed Rail								
-	-	-	1	-	1	750,000	-	750,000
AD High Speed Two Limited (net)								
-	-	-	17,999	-	17,999	32,000	-	32,000
AE East West Rail Company Limited (net)								
-	-	-	1	-	1	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	10,927	-	10,927	-	-	-
<i>Of which:</i>								
AF Funding of Other ALBs (net)								
-	-	-	10,927	-	10,927	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>8,863,221</b>	<b>-202,992</b>	<b>8,660,229</b>	<b>6,561,702</b>	<b>-20,000</b>	<b>6,541,702</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Administration		Resources			Capital			
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
292,891	-11,019	281,872	15,266,900	-2,363,311	12,903,589	15,093,954	-51,680	15,042,274
<i>Of which:</i>								
<b>Voted Expenditure</b>								
292,862	-11,019	281,843	15,242,850	-2,363,311	12,879,539	15,093,954	-51,680	15,042,274
<b>Non Voted Expenditure</b>								
29	-	29	24,050	-	24,050	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>12,853,237</b>	<b>332,224</b>	<b>13,185,461</b>
<b>Net Capital Requirement</b>	<b>13,816,074</b>	<b>1,226,200</b>	<b>15,042,274</b>
<b>Accruals to cash adjustments</b>	<b>-7,664,741</b>	<b>-428,411</b>	<b>-8,093,152</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-21,284,215	-780,865	-22,065,080
Add cash grant-in-aid	12,483,489	251,639	12,735,128
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-117,648	-96,409	-214,057
New provisions and adjustments to previous provisions	-100,290	1,073	-99,217
Departmental Unallocated Provision	-194,395	194,395	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	1,736	52,152	53,888
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,249,592	-36	1,249,556
Use of provisions	296,990	-50,360	246,630
<b>Removal of non-voted budget items</b>	<b>-30,069</b>	<b>5,990</b>	<b>-24,079</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-30,069	5,990	-24,079
<b>Net Cash Requirement</b>	<b>18,974,501</b>	<b>1,136,003</b>	<b>20,110,504</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	292,891
<i>Less:</i>	
Administration DEL Income	-11,019
<b>Net Administration Costs</b>	<b>281,872</b>
Gross Programme Costs	18,170,682
<i>Less:</i>	
Programme DEL Income	-2,191,789
Programme AME Income	-202,992
Non-budget income	-
<b>Net Programme Costs</b>	<b>15,775,901</b>
<b>Total Net Operating Costs</b>	<b>16,057,773</b>
<i>Of which:</i>	
Resource DEL	4,489,624
Capital DEL	3,279,716
Resource AME	8,695,837
Capital AME	-407,404
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,872,312
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>13,185,461</b>
<i>Of which:</i>	
Resource DEL	4,525,232
Resource AME	8,660,229
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>13,185,461</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-2,171,308</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-9,963
<i>Of which:</i>	
K Maritime and Coastguard Agency	-548
N Central Administration	-9,415
Other Income	-563
<i>Of which:</i>	
N Central Administration	-563
Taxation	-493
<i>Of which:</i>	
N Central Administration	-493
Total Administration	<u>-11,019</u>
Programme	
EU Grants Received	-49,057
<i>Of which:</i>	
J Aviation, Maritime, Security and Safety	-49,057
Sales of Goods and Services	-602,397
<i>Of which:</i>	
A Tolled Crossings	-201,500
E Other Railways	-288,519
F Sustainable Travel	-50
J Aviation, Maritime, Security and Safety	-5,524
K Maritime and Coastguard Agency	-14,478
L Motoring Agencies	-82,521
N Central Administration	-9,835
Interest and Dividends	-70,370
<i>Of which:</i>	
A Tolled Crossings	-24,000
N Central Administration	-46,366
O Support for Passenger Rail Services	-4
Other Income	-1,438,113
<i>Of which:</i>	
E Other Railways	-54,651
J Aviation, Maritime, Security and Safety	-1,586
L Motoring Agencies	-337,961
N Central Administration	-526
O Support for Passenger Rail Services	-1,043,388
P High Speed Rail	-1

## Part III: Note B - Analysis of Departmental Income (*continued*)

£'000

	Revised Plans
Taxation	-352
<i>Of which:</i>	
L Motoring Agencies	-352
Total Programme	<u>-2,160,319</u>
<b>Voted Resource AME</b>	<b>-202,992</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-202,992
<i>Of which:</i>	
X Other Railways	-202,992
Total Programme	<u>-202,992</u>
<b>Total Voted Resource Income</b>	<b><u>-2,374,330</u></b>
<b>Voted Capital DEL</b>	<b>-31,680</b>
<i>Of which:</i>	
Programme	
EU Grants Received	-14,000
<i>Of which:</i>	
F Sustainable Travel	-14,000
Other Income	-17,500
<i>Of which:</i>	
L Motoring Agencies	-17,500
Repayments	-180
<i>Of which:</i>	
G Bus Subsidies & Concessionary Fares	-180
Total Programme	<u>-31,680</u>
<b>Voted Capital AME</b>	<b>-20,000</b>
<i>Of which:</i>	
Programme	
Repayments	-20,000
<i>Of which:</i>	
Y Aviation, Maritime, Security and Safety	-20,000
Total Programme	<u>-20,000</u>
<b>Total Voted Capital Income</b>	<b><u>-51,680</u></b>



### Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-150,000	-	-	-	-150,000
<b>Total</b>	-	<b>-150,000</b>	-	-	-	<b>-150,000</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
DVLA cherished transfer/sale of marks	-	-150,000	-	-	-	-150,000
<b>Total</b>	-	<b>-150,000</b>	-	-	-	<b>-150,000</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Bernadette Kelly
<b>Executive Agency Accounting Officers:</b>	
Brian Johnson, Chief Executive for Sections K and Z	Maritime and Coastguard Agency
Julie Lennard for Sections L and AA	Driver and Vehicle Licensing Agency
Pia Wilkes for Sections L and AA	Vehicle Certification Agency
Gareth Llewellyn for Sections L and AA	Driver and Vehicle Standards Agency

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Jim O'Sullivan, Chief Executive	Highways England
Sir Andrew Haines, Chief Executive Officer	Network Rail
Ian Pigden-Bennett, Chief Executive (Interim)	British Transport Police Authority
Mark Thurston, Chief Executive Officer	High Speed Two (HS2) Limited
Anthony Smith, Chief Executive Officer	Passengers' Council
Michael Holden, Chief Executive Officer	Directly Operated Railways
Captain Ian McNaught, Executive Chairman	Trinity House
Yvonne Shields, Chief Executive Officer	Commissioners of Irish Lights
Mike Bullock, Chief Executive Officer	Northern Lighthouse Board
Simon Blanchflower, Chief Executive Officer	East West Rail Company Limited

Bernadette Kelly has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

### Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
D	Air Travel Trust	-39,266	-	-
D	British Transport Police Authority	9,038	15,343	-
S	East West Rail	9,325	220	9,479
R	High Speed Two	329,973	2,189,792	1,862,349
C	Highways England	2,713,264	2,648,329	3,900,000
T	Northern Lighthouse Board	-	-	-
D	Rail Passenger Council	6,145	-	6,145
W	Air Travel Trust	-1,959	-	-
W	British Transport Police Authority	81,900	-	-
AF	Commissioners of Irish Lights	-	-	-
AE	East West Rail	1	-	-
AD	High Speed Two	17,999	32,000	-
U	Highways England	6,000	40,000	-
V	Network Rail	8,267,274	5,739,702	6,957,155
<b>Total</b>		<b>11,399,694</b>	<b>10,665,386</b>	<b>12,735,128</b>

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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
DEL - L	Motoring Agencies	25,400

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory liabilities:</b>	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Land Compensation Act 1973, Part I : Highways England: possible obligations in relation to land and property acquisitions.	94,060
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity.	Unquantifiable
Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise agreements, and other agreements to encourage railways investment.	2,054,676
CTRL Act 1996. Undertaking under the HS1 concession agreement.	4,424,000
The SoS shall order the re-hearing of a formal investigation if there are grounds for suspecting that a miscarriage of justice may have occurred. The SoS may order a formal investigation into any marine accident, or re-open an investigation in any other circumstances. There may be widespread public demand for him to do so if there is a great loss of life and the accident occurred on a UK registered vessel or the accident happened in UK waters.	20,000
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted.	Unquantifiable
Liabilities for statutory blight for the furtherance of transport infrastructure projects.	Unquantifiable
<b>Non-statutory liabilities</b>	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding.	91,000
Highways England Carriageway Pavement defects claim.	-
Highways England third party claims.	10,500
Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations, and to individuals in analogous roles.	1,800
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war.	Unquantifiable
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters.	6,000
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable (disclosed) and unquantifiable payments.	120,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
In 2008 the Secretary of State entered into quantifiable (disclosed) and unquantifiable indemnities under the Crossrail Sponsor's Agreement and the Project Development agreement (between DfT and TfL as joint sponsors and the Project Delivery Agency (Crossrail Limited)).	5,135,600
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains.	1,105,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	6,215,700
Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition.	19,753
Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton's financial obligations under the Demand Management Participation Agreement.	1,489,000
Legacy liabilities for railway structures sold by British Rail and transferred from BRBR on its abolition.	Unquantifiable
Cross-guarantees within NR Group.	35,123
	1,278,311
Other contingent liabilities, including legal claims.	

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
J	International Civil Aviation Organisation	2,496
J	European Civil Aviation Conference	178



## Department for Exiting the European Union

### Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) MOG transfer to Cabinet Office.		-1,667,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-1,667,000</b>	<b>-1,667,000</b>
(Section A) MOG transfer to Cabinet Office.		-20,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-20,000</b>	<b>-20,000</b>
Revisions to the Net Cash Requirement, reflecting changes to resources as set out above		-1,687,000	
<b>Total change in Net Cash Requirement</b>		<b>-1,687,000</b>	<b>-1,687,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	-1,667,000	-	-1,667,000
Capital †	-20,000	-	-20,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,667,000	-	-1,667,000
Capital	-20,000	-	-20,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>-1,687,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Department for Exiting the European Union on:

**Departmental Expenditure Limit:**Expenditure arising from:

Supporting the Prime Minister and the Secretary of State in the negotiations to leave the European Union and in establishing the future relationship between the United Kingdom and the European Union including all administrative and operational expenditure, associated capital expenditure and other related expenditure and non-cash items.

**Annually Managed Expenditure:**Expenditure arising from:

Provisions for legal activity, dilapidations, onerous contracts, relevant revaluations and impairments of assets and associated non cash items in AME.

**Department for Exiting the European Union** will account for this Estimate.

† A unit working on the United Kingdom's exit from the EU was transferred to the Cabinet Office on 24 July 2018. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government change are:

- (a) Departmental Expenditure Limit - Resource is decreased by £ 1,667,000;
- (b) Departmental Expenditure Limit - Capital is decreased by £ 20,000; and
- (c) the net cash requirement is decreased by £ 1,687,000.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
92,235	-	-1,667	-	90,568	-	750	-20	730
<i>Of which:</i>								
A Exiting the European Union								
92,235	-	-1,667	-	90,568	-	750	-20	730
<b>Total Spending in DEL</b>								
		-1,667	-				-20	
<b>Total for Estimate</b>								
		-1,667	-				-20	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-1,667	-				-20	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>92,535</b>	<b>-1,687</b>	<b>90,848</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
90,568	-	90,568	-	-	-	730	-	730
<i>Of which:</i>								
A Exiting the European Union								
90,568	-	90,568	-	-	-	730	-	730
<b>Total Spending in DEL</b>								
90,568	-	90,568	-	-	-	730	-	730
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,000	-	3,000	-	-	-
<i>Of which:</i>								
B AME costs								
-	-	-	3,000	-	3,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	3,000	-	3,000	-	-	-
<b>Total for Estimate</b>								
90,568	-	90,568	3,000	-	3,000	730	-	730
<i>Of which:</i>								
<b>Voted Expenditure</b>								
90,568	-	90,568	3,000	-	3,000	730	-	730
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>95,235</b>	<b>-1,667</b>	<b>93,568</b>
<b>Net Capital Requirement</b>	<b>750</b>	<b>-20</b>	<b>730</b>
<b>Accruals to cash adjustments</b>	<b>-3,450</b>	<b>-</b>	<b>-3,450</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-450	-	-450
New provisions and adjustments to previous provisions	-3,000	-	-3,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>92,535</b>	<b>-1,687</b>	<b>90,848</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	90,568
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>90,568</b>
Gross Programme Costs	3,000
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>3,000</b>
<b>Total Net Operating Costs</b>	<b>93,568</b>
<i>Of which:</i>	
Resource DEL	90,568
Capital DEL	-
Resource AME	3,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>93,568</b>
<i>Of which:</i>	
Resource DEL	90,568
Resource AME	3,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>93,568</b>



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## Part III: Note B - Analysis of Departmental Income

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No departmental income is expected in 2018-19.

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.



## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Philip Rycroft

Philip Rycroft has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

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## Part III: Note J - Staff Benefits

In 2018-2019, the Department introduced a Recognition and Reward Voucher Scheme which rewards employees with a voucher that can be used at a range of major retailers. Vouchers of up to £250 per year may be given to individuals to recognise contributions.

Any employee may make a nomination for another employee. Approval of nominations is made at Deputy Director level. The vouchers are funded from the Department's pre-existing budget for bonuses.

This year the Department also introduced a scheme known as Retain, Grow and Development. This policy supports the Department to retain the key skills, knowledge and experience of staff on completion of an initial period of 24 months service, and incentivises staff to remain for a further 12 month period. The policy has been funded from the Department's pre-existing budget and applies only to staff in delegated grades.

## Department for International Trade

### Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Reserve Claim for Preparation for EU Exit (Administration)	64,000,000		
(Section A) additional Reserve Claim for Preparation for EU Exit (Administration)	2,900,000		
(Section A) Reserve Claim for non-cash (Administration)	900,000		
(Section A) Transfer to the Cabinet Office for contract management capability (Administration)		-119,000	
(Section A) Transfer to the FCO for Trade Policy Officers		-1,524,000	
(Section A) Reclassification switch from Administration DEL to Programme DEL	9,157,000	-9,157,000	
(Section A) Reserve Claim for delivery of the GREAT Campaign	27,300,000		
(Section A) Transfer to the British Council for delivery of the GREAT Campaign		-3,000,000	
(Section A) Transfer to DCMS for delivery of the GREAT Campaign		-15,808,000	
(Section A) Transfer to the FCO for delivery of the GREAT Campaign		-1,000,000	
(Section A) Transfer to DEFRA for delivery of the GREAT Campaign		-1,250,000	
(Section A) Reserve Claim for non-cash (Programme)	600,000		
(Section A) Transfer from DCMS for creative industries	1,000,000		
(Section A) Transfer from DCMS for Integrated Activity Fund	764,000		
(Section A) Transfer from the National Crime Agency for Prosperity Fund ODA	252,000		
(Section A) Transfer from DCMS for Prosperity Fund ODA	169,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer from the Cabinet Office for contribution towards MIPIM event	50,000		
(Section A) Transfer to the FCO for Prosperity Fund non-ODA		-1,720,000	
(Section A) Transfer to DCMS for Prosperity Fund non-ODA		-180,000	
(Section A) Transfer from BEIS for Expo Dubai festival	1,000,000		
(Section A) Transfer from DFT for Expo Dubai festival	3,000,000		
(Section A) Transfer from DCMS for Expo Dubai festival	1,000,000		
(Section A) Budget exchange for Expo Dubai festival		-7,000,000	
(Section A) Reduction for Foreign Exchange gains (Programme DEL)		-942,000	
(Section A) Reclassification switch from Programme DEL to Capital DEL for R&D expenditure as per ESA10 and Digital products		-2,829,000	
<b>Total change in Resource DEL (Voted)</b>	<b>112,092,000</b>	<b>-44,529,000</b>	<b>67,563,000</b>
(Section A) Reserve Claim for Preparation for EU Exit	10,000,000		
(Section A) Reserve Claim for Estates	2,800,000		
(Section A) Transfer from the Cabinet Office for Cyber security (GBEST pilot)	165,000		
(Section A) Reclassification switch from Programme DEL to Capital DEL for R&D expenditure as per ESA10 and Digital products	2,829,000		
<b>Total change in Capital DEL (Voted)</b>	<b>15,794,000</b>		<b>15,794,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors.	24,954,000		
<b>Total change in Net Cash Requirement</b>	<b>24,954,000</b>		<b>24,954,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	67,563,000	-	67,563,000
Capital	15,794,000	-	15,794,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	67,563,000	-	67,563,000
Capital	15,794,000	-	15,794,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>24,954,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Department for International Trade on:

**Departmental Expenditure Limit:**Expenditure arising from:

Trade development and promotion, outward and inward investment, the formulation and implementation of trade policy, the delivery and co-ordination of the cross government GREAT campaign, the administration of Official Development Assistance and Trade Remedies Authority; including grants, associated capital and other related expenditure and non-cash items.

Administration of the Department for International Trade, and associated offices; publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; digital and IT; special payments.

\* Trade policy and remedies

Income arising from:

The sale of goods and services relating to trade development and promotion, outward and inward investment, the formulation and implementation of trade policy, the delivery and co-ordination of the cross government GREAT campaign and the administration of Official Development Assistance; including sponsorship; asset sales; insurance claims; recovery of costs incurred on behalf of others; recovery of overpayment; capital grant in kind.

**Annually Managed Expenditure:**Expenditure arising from:

Depreciation, amortisation, revaluation, provisions and other non-cash items.

**Department for International Trade** will account for this Estimate.

**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
68,030	286,115	57,000	10,563	125,030	296,678	3,501	15,794	19,295
<i>Of which:</i>								
A Trade development and promotion, inward investment, trade policy and the GREAT campaign								
68,030	286,115	57,000	10,563	125,030	296,678	3,501	15,794	19,295
<b>Total Spending in DEL</b>								
		<b>57,000</b>	<b>10,563</b>			<b>15,794</b>		
<b>Total for Estimate</b>								
		<b>57,000</b>	<b>10,563</b>			<b>15,794</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>			57,000	10,563			15,794	
<b>Non Voted Expenditure</b>			-	-			-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>439,146</b>	<b>24,954</b>	<b>464,100</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
125,030	-	125,030	336,152	-39,474	296,678	19,295	-	19,295
<i>Of which:</i>								
A Trade development and promotion, inward investment, trade policy and the GREAT campaign								
125,030	-	125,030	336,152	-39,474	296,678	19,295	-	19,295
<b>Total Spending in DEL</b>								
125,030	-	125,030	336,152	-39,474	296,678	19,295	-	19,295
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,000	-	3,000	-	-	-
<i>Of which:</i>								
B Trade development and promotion, inward investment, trade policy and the GREAT campaign								
-	-	-	3,000	-	3,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	3,000	-	3,000	-	-	-
<b>Total for Estimate</b>								
125,030	-	125,030	339,152	-39,474	299,678	19,295	-	19,295
<i>Of which:</i>								
<b>Voted Expenditure</b>								
125,030	-	125,030	339,152	-39,474	299,678	19,295	-	19,295
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>357,145</b>	<b>67,563</b>	<b>424,708</b>
<b>Net Capital Requirement</b>	<b>3,501</b>	<b>15,794</b>	<b>19,295</b>
<b>Accruals to cash adjustments</b>	<b>78,500</b>	<b>-58,403</b>	<b>20,097</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,500	-1,500	-4,000
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	3,000	3,000
Increase (-) / Decrease (+) in creditors	81,000	-59,903	21,097
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>439,146</b>	<b>24,954</b>	<b>464,100</b>



## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	125,030
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>125,030</b>
Gross Programme Costs	343,611
<i>Less:</i>	
Programme DEL Income	-39,474
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>304,137</b>
<b>Total Net Operating Costs</b>	<b>429,167</b>
<i>Of which:</i>	
Resource DEL	421,708
Capital DEL	4,459
Resource AME	3,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-4,459
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>424,708</b>
<i>Of which:</i>	
Resource DEL	421,708
Resource AME	3,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>424,708</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-39,474</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-39,474
<i>Of which:</i>	
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-39,474
Total Programme	<u>-39,474</u>
 <b>Total Voted Resource Income</b>	 <b><u>-39,474</u></b>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Antonia Romeo

Antonia Romeo has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
DEL - A	UK Trade Remedies Authority (TRA): estimated spend prior to Royal Assent of the Trade Bill	8,900



### **Part III: Note J - Staff Benefits**

In 2018-19 a payment was made to an individual for relocation expenses. The individual was able to access an expense-based relocation package of up to £25k, which was agreed by the Cabinet Office Perm Sec recruitment team and HM Treasury. In total, a sum of £20.3k was claimed for; with the remaining £4.7k being retained to use at a later date for a return flight back to New Zealand at the end of the posting. Receipted actuals were provided for all expenses claimed.

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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
Common Fund for Commodities (CFC) - Promissory Notes to procure additional share capital on request by the fund.	2,240
Common Fund for Commodities (CFC) - Liability to purchase notional shares on request by the fund.	1,960

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
DEL - A	World Trade Organisation	6,223



# Department for Digital, Culture, Media and Sport

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section B - Claim on the Reserve for Museums & Galleries Freedoms	32,372,000		
Section B - Capital to Resource switch for Museums Blythe House projects	3,300,000		
Section B - Resource to Capital switch for Natural History Museum		-1,000,000	
Section C - Claim on Reserve for Museums & Galleries Freedoms for the British Library	1,500,000		
Section E - Claim on the Reserve for Cultural Development Fund	2,000,000		
Section G - Resource to Capital switch for UK Sport		-2,766,000	
Section H - Claim on the Reserve for the Listed Places of Worship scheme of which £540k is administration	19,760,000		
Section H - LIBOR funding for the National Memorial for British Victims of Overseas Terrorism	116,000		
Section H - Budget Cover Transfer to the Scottish Government for Edinburgh Fringe Festival and World Culture Convention		-150,000	
Section J - Budget Cover Transfer from the Department for International Trade for the GREAT campaign of which £150k is GREAT Salisbury	15,750,000		
Section J - Discover England Budget Re-profile		-5,450,000	
Section K - Budget Cover Transfer from Cabinet for National Cyber Security programme of which £4,793k administration	39,818,000		
Section K - Budget Cover Transfer from the Department for International Trade for the Shared Prosperity Fund	180,000		
Section K - Budget Cover Transfer from the Department for International Trade for Culture Diary	58,000		
Section K - Budget Cover Transfer to the Single Intelligence account - GCHQ for commissioned work		-14,205,000	
Section K - Budget Cover Transfer to the Department for International Trade for the Shared Prosperity Fund		-169,000	
Section K - Budget Cover Transfer to the Department for International Development for the Shared Prosperity Fund		-1,372,000	
Section K - Budget Cover Transfer to the Home Office for RICU Disinformation Analysis Team		-100,000	

Section K - Budget Cover Transfer to the Department for International Trade for Creative Industries Investment Board and Dubai Expo		-2,000,000	
Section L - Capital to Admin switch for 700MHz PMSE Scheme	500,000		
Section L - Claim on the Reserve for S4C loan	4,792,000		
Section L - Resource to Capital Switch for OFCOM Spectrum Management		-4,136,000	
Section L - Resource to Capital Switch for S4C		-200,000	
Section M - Claim on the Reserve for EU Exit work	25,565,000		
Section M - Claim on the Reserve for Commonwealth Games Birmingham 2022 Development Unit costs	3,350,000		
Section M - Budget Cover Transfer from Foreign and Commonwealth Office for Integrated Activity Fund	1,214,000		
Section M - Machinery of Government transfer from Cabinet Office for Government Digital Service	3,049,000		
Section M - Machinery of Government transfer from Department for Business, Energy and Industrial Strategy for Digital Identities and Signatures	79,000		
Section M - Budget Exchange for Blythe House Administration costs		-600,000	
Section M - Budget Cover Transfer to Cabinet Office for Contract Management Capability Programme		-12,000	
Section M - Cash Management penalty		-60,000	
Section P - Budget Cover Transfer from Department of Health for Loneliness Fund	200,000		
Section P - LIBOR funding for the Office for Civil Society	4,171,000		
Section P - Tampon tax funding for the Office for Civil Society	14,272,000		
Section P - Return of unused Life Chances Funding to HMT		-12,944,000	
Section P - Return of unused National Citizen Service funding to HMT		-2,645,000	
Section P - Resource to Capital switch for Loneliness Fund		-470,000	
Section R - Claim on the Reserve for Commonwealth Games Birmingham 2022 Organising Committee costs	17,246,000		
<b>Total change in Resource DEL (Voted)</b>	<b>189,292,000</b>	<b>-48,279,000</b>	<b>141,013,000</b>
Section S - Adjusting BBC data to reflect latest forecast	159,191,000		
Section T - Adjusting AME forecasts for our ALB's	12,020,000		
Section U - Cover for OFCOM Litigation Fee	227,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>398,211,000</b>		<b>398,211,000</b>
Section W - Amended Lottery data	31,201,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>31,201,000</b>		<b>31,201,000</b>
Section A - Blythe House Budget Re-Profile		-65,649,000	
Section B - Claim on the Reserve for Museums & Galleries Freedoms	37,551,000		

Section B - Claim on the Reserve for Museums Loans	16,687,000		
Section B - Resource to Capital switch for Natural History Museum	1,000,000		
Section B - Capital to Resource switch for Museums Blythe House projects		-3,300,000	
Section C - Claim on Reserve for Museums & Galleries Freedoms for the British Library	1,800,000		
Section G - Resource to Capital switch for UK Sport	2,766,000		
Section K - Return of unspent Broadband Delivery UK expenditure to HMT		-16,000,000	
Section K - Return of unspent NPIF Funding to HMT		-15,700,000	
Section K - Budget Cover Transfer to Department for Education for Local Full Fibre Networks Schools Pilot		-3,000,000	
Section K - Re-Profile of NPIF Capital for Outside In Funding		-35,700,000	
Section L - Claim on the Reserve for S4C loan	3,563,000		
Section L - Resource to Capital Switch for OFCOM Spectrum Management	4,136,000		
Section L - Resource to Capital Switch for S4C	200,000		
Section L - Capital to Admin switch for 700MHz PMSE Scheme		-500,000	
Section L - Return of unspent 700MHz Funding to HMT		-69,290,000	
Section M - Claim on the Reserve for EU Exit Capital Funding	635,000		
Section M - Claim on the Reserve for Commonwealth Games Birmingham 2022 Development Unit costs	1,600,000		
Section P - LIBOR funding for the Office for Civil Society	885,000		
Section P - Resource to Capital switch for Loneliness Fund	470,000		
Section R - Claim on the Reserve for Commonwealth Games Birmingham 2022 Organising Committee costs	513,000		
<b>Total change in Capital DEL (Voted)</b>	<b>71,806,000</b>	<b>-209,139,000</b>	<b>-137,333,000</b>
Section S - Adjusting BBC data to reflect latest forecast	9,523,000		
Section T - Adjusting Channel 4 borrowing to reflect latest forecast		-19,999,000	
Section V - Adjusting Levy bodies forecasts	38,000		
<b>Total change in Capital AME (Voted)</b>	<b>9,561,000</b>	<b>-19,999,000</b>	<b>-10,438,000</b>
Section W - Amended Lottery data	164,505,000		
<b>Total change in Capital AME (Non-Voted)</b>	<b>164,505,000</b>		<b>164,505,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. [It also takes account of movements in stock, debtors and creditors.]	-108,994,000		
<b>Total change in Net Cash Requirement</b>	<b>-108,994,000</b>		<b>-108,994,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † ††	141,013,000	-	141,013,000
Capital	-137,333,000	-	-137,333,000
<b>Annually Managed Expenditure</b>			
Resource	398,211,000	31,201,000	429,412,000
Capital	-10,438,000	164,505,000	154,067,000
<b>Total Net Budget</b>			
Resource	539,224,000	31,201,000	570,425,000
Capital	-147,771,000	164,505,000	16,734,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement † ††</b>	<b>-108,994,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Department for Digital, Culture, Media and Sport on:

**Departmental Expenditure Limit:**Expenditure arising from:

Funding for national and other museums and galleries, support for the British Library and other library and archive institutions and the Government Indemnity Scheme. Provision for the costs associated with the Blythe House programme.

Funding for the Royal Palaces, for national heritage and architecture and for historic buildings and ancient monuments and sites; funding for commemorations, memorials and ceremonial occasions and to repair and protect First World War memorials and burial sites across the UK and overseas. Funding for the Listed Places of Worship schemes and the VAT grant scheme for memorials.

Provision to support the Museums, Arts, Sports, Media and Culture bodies and schemes and for the promotion of tourism.

Funding for the administration and operating costs of the Department, and grants to other government departments. Providing support for the UK Council for Child Internet Safety, including research programmes to underpin online safety policy activities. Funding for the operating costs of Data Protection.

Provision for the sponsorship of the creative industries; providing support for the transition to digital broadcasting; the Welsh Fourth Channel Authority; support for broadcasting, alcohol, gambling, film and video licensing, the expenses of the Gambling Commission and regulatory regimes and schemes.

Provision for the sponsorship of the Office of Communications, the Office of the Information Commissioner and Phone-paid Services Authority; costs associated with the sale or sharing of radio spectrum. Provision for development of telecommunications and internet policy, including through participation in international organisations, and bilateral and multilateral engagement.

## Part I (continued)

Funding for age verification for online pornographic content, including the British Board of Film Classification as age verification regulator. Funding to support policy work on disinformation, including commissioning of external research projects to build evidence base.

Provision for the sponsorship of the digital economy including policy development and support to industry and the public sector; to support the delivery of the National Cyber Security Programme and to prosecute responsibilities concerning the security and resilience of the UK telecoms sector. Provision for work to make better use of public sector data.

Provision for research and surveys, and funding for UK membership of various international organisations.

Provision for the costs associated with the closure or restructure of organisations.

Provision for the costs associated with building a stronger civil society.

Funding to support delivery of the legacy from the 2012 Olympic and Paralympic games and associated non-cash costs.

Funding to support delivery of the Commonwealth Games 2022 and associated non-cash items.

Provision for the costs of Lord Leveson's inquiry, creation and support of the bodies created in response to the recommendations made by Lord Leveson and costs of an associated litigation.

Provision for the costs associated with ongoing legal cases.

Preparatory work in support of HM Government plans to exit the European Union; provision for costs associated with promoting trade, inward investment and global engagement.

\* Provision for a Festival of Britain and Northern Ireland.

Provision to make better use of public sector data and develop a National Data Strategy.

### Income arising from:

the activities of the Department and its sponsored bodies including proceeds from the sale of properties, assets and the early release of office leases; receipts by the Government Art Collection; recovery of commemorative and ceremonial costs; recovery of costs for repairs to listed buildings; fees and charges for licences and receipts from concessionaires and sponsors; repayment of voted loans from national museums and galleries.

Fees charged for Subject Access Requests under the Data Protection Act and receipts in relation to data protection enquiries.

Receipts associated with the sale of radio spectrum; contributions from other government departments toward the costs of joint schemes. Receipts from the private sector toward the 4G/TV Co-Existence Oversight Board. Receipts from other government departments, devolved administrations, local authorities and the private sector in respect of broadband and mobile communication infrastructure contracts.

Receipts from the National Lottery Distribution Fund to meet the cost of its administration by the Department and of the expenses of the Gambling Commission; receipts from the National Lottery operator's licence fees, recoveries from the issue of licensing certificates.

The receipts of Heritage items received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel.

Receipts associated with the legacy of the Olympic and Paralympic Games 2012.

Receipts associated with the closure or restructure of organisations.

Receipts in respect of the costs awarded in the Floe Telecom Court Case.

Receipts from other Government departments.

Repayment of grants and repayment of loan principal and related interest.

Receipts associated with the Commonwealth Games 2022.

\* Festival of Britain and Northern Ireland.

Making better use of public sector data and developing a National Data Strategy.

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## Part I (continued)

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### Annually Managed Expenditure:

#### Expenditure arising from:

Broadcasting, Media and other services and activities. Provisions, impairments and other AME expenditure from DCMS and its sponsored bodies. Lottery grants.

**Department for Digital, Culture, Media and Sport** will account for this Estimate.

† Responsibility for Data Policy and Governance was transferred from the Cabinet Office on 1 April 2018. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government change are:

- (a) Departmental Expenditure Limit - Resource is increased by £ 3,049,000; and
- (b) the Net Cash Requirement is increased by £ 3,049,000.

†† Responsibility for Digital Identities and Signatures was transferred from the Department for Business, Energy and Industrial Strategy on 1 April 2018. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government change are:

- (a) Departmental Expenditure Limit - Resource is increased by £79,000; and
- (b) the Net Cash Requirement is increased by £ 79,000.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
173,000	1,506,965	52,907	88,106	225,907	1,595,071	585,024	-137,333	447,691
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	30,167	-	-	-	30,167	91,749	-87,249	4,500
B Museums and Galleries sponsored ALBs (net)								
-	403,029	-	38,462	-	441,491	28,815	76,178	104,993
C Libraries sponsored ALBs (net)								
8,770	115,439	-	-1,703	8,770	113,736	3,221	1,800	5,021
D Support for the Arts sector								
-680	-77,661	-	-	-680	-77,661	3,311	613	3,924
E Arts and culture ALBs (net)								
17,573	430,335	591	5,750	18,164	436,085	33,334	-	33,334
F Support for the Sports sector								
-	7,124	-	584	-	7,708	-	1,600	1,600
G Sport sponsored ALBs (net)								
14,909	119,067	-807	9,438	14,102	128,505	42,765	2,888	45,653
H Ceremonial and support for the Heritage sector								
355	32,712	540	19,024	895	51,736	500	-	500
I Heritage sponsored ALBs (net)								
15,751	68,138	-903	-2,120	14,848	66,018	22,459	-	22,459
J Tourism sponsored ALBs (net)								
42,232	15,100	-7,550	18,500	34,682	33,600	186	450	636
K Support for the Broadcasting and Media sector								
-	34,835	750	42,141	750	76,976	252,502	-114,200	138,302
L Broadcasting and Media sponsored ALBs (net)								
12,900	30,285	793	-2,716	13,693	27,569	106,057	-25,330	80,727
M Administration and Research								
61,190	4,053	39,617	1,201	100,807	5,254	125	3,369	3,494
N Support for Horseracing and the Gambling sector								
-	-2,880	-	-3,669	-	-6,549	-	-	-
O Gambling Commission(net)								
-	3,223	-	4,943	-	8,166	-	680	680
P Office for Civil Society								
-	293,999	-	-109,642	-	184,357	-	1,355	1,355
Q National Citizen Service								
-	-	19,876	50,943	19,876	50,943	-	-	-
R Birmingham 2022								
-	-	-	16,970	-	16,970	-	513	513
<b>Total Spending in DEL</b>								
		<b>52,907</b>	<b>88,106</b>			<b>-137,333</b>		

**Part II: Changes Proposed (continued)**

£'000

	Present		Net Resources Changes		Revised		Net Capital		
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	Present 7	Changes 8	Revised 9
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>	-	3,302,212	-	398,211	-	3,700,423	343,708	-10,438	333,270
<i>Of which:</i>									
S British Broadcasting Corporation(net)	-	3,258,566	-	159,191	-	3,417,757	323,708	9,523	333,231
T Channel Four Television	-	-	-	-	-	-	20,000	-19,999	1
U Provisions, Impairments and other AME spend	-	43,644	-	239,020	-	282,664	-	-	-
V Levy bodies	-	2	-	-	-	2	-	38	38
<b>Non Voted Expenditure</b>	-	1,050,740	-	31,201	-	1,081,941	221,139	164,505	385,644
<i>Of which:</i>									
W Lottery Grants	-	1,050,740	-	31,201	-	1,081,941	221,139	164,505	385,644
<b>Total Spending in AME</b>				<b>429,412</b>				<b>154,067</b>	
<b>Total for Estimate</b>			<b>52,907</b>	<b>517,518</b>				<b>16,734</b>	
<i>Of which:</i>									
<b>Voted Expenditure</b>			52,907	486,317				-147,771	
<b>Non Voted Expenditure</b>			-	31,201				164,505	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>5,549,965</b>	<b>-108,994</b>	<b>5,440,971</b>



**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
226,891	-984	225,907	1,688,923	-93,852	1,595,071	447,691	-	447,691
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	-	-	30,167	-	30,167	4,500	-	4,500
B Museums and Galleries sponsored ALBs (net)								
-	-	-	441,491	-	441,491	104,993	-	104,993
C Libraries sponsored ALBs (net)								
8,770	-	8,770	113,736	-	113,736	5,021	-	5,021
D Support for the Arts sector								
-	-680	-680	468	-78,129	-77,661	3,924	-	3,924
E Arts and culture ALBs (net)								
18,164	-	18,164	436,085	-	436,085	33,334	-	33,334
F Support for the Sports sector								
-	-	-	15,100	-7,392	7,708	1,600	-	1,600
G Sport sponsored ALBs (net)								
14,102	-	14,102	128,505	-	128,505	45,653	-	45,653
H Ceremonial and support for the Heritage sector								
931	-36	895	52,518	-782	51,736	500	-	500
I Heritage sponsored ALBs (net)								
14,848	-	14,848	66,018	-	66,018	22,459	-	22,459
J Tourism sponsored ALBs (net)								
34,682	-	34,682	33,600	-	33,600	636	-	636
K Support for the Broadcasting and Media sector								
750	-	750	77,976	-1,000	76,976	138,302	-	138,302
L Broadcasting and Media sponsored ALBs (net)								
13,693	-	13,693	27,569	-	27,569	80,727	-	80,727
M Administration and Research								
101,075	-268	100,807	5,254	-	5,254	3,494	-	3,494
N Support for Horseracing and the Gambling sector								
-	-	-	-	-6,549	-6,549	-	-	-
O Gambling Commission(net)								
-	-	-	8,166	-	8,166	680	-	680
P Office for Civil Society								
-	-	-	184,357	-	184,357	1,355	-	1,355
Q National Citizen Service								
19,876	-	19,876	50,943	-	50,943	-	-	-
R Birmingham 2022								
-	-	-	16,970	-	16,970	513	-	513
<b>Total Spending in DEL</b>								
<b>226,891</b>	<b>-984</b>	<b>225,907</b>	<b>1,688,923</b>	<b>-93,852</b>	<b>1,595,071</b>	<b>447,691</b>	<b>-</b>	<b>447,691</b>

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>		<b>Programme</b>				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,700,423	-	3,700,423	333,270	-	333,270
<i>Of which:</i>								
S British Broadcasting Corporation(net)								
-	-	-	3,417,757	-	3,417,757	333,231	-	333,231
T Channel Four Television								
-	-	-	-	-	-	1	-	1
U Provisions, Impairments and other AME spend								
-	-	-	282,664	-	282,664	-	-	-
V Levy bodies								
-	-	-	2	-	2	38	-	38
<b>Non-voted expenditure</b>								
-	-	-	1,081,941	-	1,081,941	385,644	-	385,644
<i>Of which:</i>								
W Lottery Grants								
-	-	-	1,081,941	-	1,081,941	385,644	-	385,644
<b>Total Spending in AME</b>								
-	-	-	<b>4,782,364</b>	-	<b>4,782,364</b>	<b>718,914</b>	-	<b>718,914</b>
<b>Total for Estimate</b>								
<b>226,891</b>	<b>-984</b>	<b>225,907</b>	<b>6,471,287</b>	<b>-93,852</b>	<b>6,377,435</b>	<b>1,166,605</b>	<b>-</b>	<b>1,166,605</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
226,891	-984	225,907	5,389,346	-93,852	5,295,494	780,961	-	780,961
<b>Non Voted Expenditure</b>								
-	-	-	1,081,941	-	1,081,941	385,644	-	385,644

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>6,032,917</b>	<b>570,425</b>	<b>6,603,342</b>
<b>Net Capital Requirement</b>	<b>1,149,871</b>	<b>16,734</b>	<b>1,166,605</b>
<b>Accruals to cash adjustments</b>	<b>-360,944</b>	<b>-500,447</b>	<b>-861,391</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,159,507	-615,419	-5,774,926
Add cash grant-in-aid	4,615,599	114,972	4,730,571
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,075	-	-3,075
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	186,039	-	186,039
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-1,271,879</b>	<b>-195,706</b>	<b>-1,467,585</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,271,879	-195,706	-1,467,585
<b>Net Cash Requirement</b>	<b>5,549,965</b>	<b>-108,994</b>	<b>5,440,971</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	226,891
<i>Less:</i>	
Administration DEL Income	-984
<b>Net Administration Costs</b>	<b>225,907</b>
Gross Programme Costs	7,206,109
<i>Less:</i>	
Programme DEL Income	-93,852
Programme AME Income	-
Non-budget income	-20,000
<b>Net Programme Costs</b>	<b>7,092,257</b>
<b>Total Net Operating Costs</b>	<b>7,318,164</b>
<i>Of which:</i>	
Resource DEL	1,820,978
Capital DEL	334,846
Resource AME	4,782,364
Capital AME	399,976
Non-budget	-20,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-734,822
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	20,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>6,603,342</b>
<i>Of which:</i>	
Resource DEL	1,820,978
Resource AME	4,782,364
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>6,603,342</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-94,836</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-268
<i>Of which:</i>	
M Administration and Research	-268
Other Grants	-716
<i>Of which:</i>	
D Support for the Arts sector	-680
H Ceremonial and support for the Heritage sector	-36
Total Administration	<u>-984</u>
Programme	
Sales of Goods and Services	-2
<i>Of which:</i>	
D Support for the Arts sector	-2
Other Grants	-87,301
<i>Of which:</i>	
D Support for the Arts sector	-78,127
F Support for the Sports sector	-7,392
H Ceremonial and support for the Heritage sector	-782
K Support for the Broadcasting and Media sector	-1,000
Other Income	-6,549
<i>Of which:</i>	
N Support for Horseracing and the Gambling sector	-6,549
Total Programme	<u>-93,852</u>
<b>Total Voted Resource Income</b>	<b><u>-94,836</u></b>

## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-20,000	-20,000	-	-	-20,000	-20,000
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-168,700	-	-55,800	-	-224,500
<b>Total</b>	<b>-20,000</b>	<b>-188,700</b>	<b>-</b>	<b>-55,800</b>	<b>-20,000</b>	<b>-244,500</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Wireless Telegraphy Act Licence Fees	-	-168,700	-	-55,800	-	-224,500
BBC contribution to broadband infrastructure and services	-20,000	-20,000	-	-	-20,000	-20,000
<b>Total</b>	<b>-20,000</b>	<b>-188,700</b>	<b>-</b>	<b>-55,800</b>	<b>-20,000</b>	<b>-244,500</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Sue Owen

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Dr Hartwig Fischer	British Museum
Sir Michael Dixon	Natural History Museum
Diane Lees CBE	Imperial War Museum
Dr Gabriele Finaldi	National Gallery
Dr Kevin Fewster, AM, FRSA	Royal Museums Greenwich
Laura Pye	National Museums Liverpool
Dr Nicholas Cullinan	National Portrait Gallery
Ian Blatchford FCMA FSA	Science Museums Group
Dr Maria Balshaw CBE	Tate Group
Dr Tristram Hunt FRHistS	Victoria and Albert Museum
Dr Xavier Bray	Wallace Collection
Dr Bruce Boucher	Sir John Soane's Museum
Dr Nick Merriman	Horniman Museum and Gardens
Sonia Solicari	Geffrye Museum
Dr Edward Impey FSA FRHistS MCIfA	Royal Armouries
Roly Keating	British Library
Darren Henley	Arts Council England
Tim Hollingsworth	Sport England
Liz Nicholl OBE	United Kingdom Sports Council
Nicole Sapstead	UK Anti-Doping
Martyn Henderson	Sports Grounds Safety Authority (SGSA)
Duncan Wilson OBE	Historic England
Peter Aiers	Churches Conservation Trust
Ros Kerslake	National Heritage Memorial Fund
Sally Balcombe	Visit Britain
Amanda Nevill	British Film Institute
Sharon White	Ofcom
Ian Jones	S4C
Elizabeth Denham	Information Commissioners Office
Neil McArthur	The Gambling Commission
Alan Delmonte	Horseracing Betting Levy Board
Dawn Austwick	Big Lottery Fund
Ian Reid	Birmingham Organising Committee for the 2022 Commonwealth Games Ltd
Michael Lynas	National Citizen Service Trust

Sue Owen has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.



## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	British Museum	77,440	24,103	52,543
B	Imperial War Museum	32,983	7,156	30,639
B	National Gallery	25,851	3,660	24,092
B	National Museums Liverpool	21,466	1,495	19,761
B	Natural History Museum	48,215	9,340	42,455
B	Royal Museums Greenwich	18,794	15,075	25,369
B	Science Museum Group	56,877	25,538	49,915
B	Tate	78,041	5,240	37,566
B	Victoria and Albert Museum	49,873	5,203	40,676
B	Museum and Galleries (subgroup)	31,951	8,183	29,663
C	British Library	122,506	5,021	93,443
E	Arts Council England	454,249	33,334	486,313
G	Sports Ground Safety Authority	1,627	-	1,601
G	Sport England	67,758	39,931	80,152
G	UK Anti Doping	8,021	122	8,298
G	UK Sport	65,201	5,600	69,841
I	Historic England	77,791	17,309	87,106
I	Churches Conservation Trust	2,397	250	2,604
I	National Heritage Memorial Fund	678	4,900	5,574
J	VisitBritain	68,282	636	68,218
L	British Film Institute	24,496	1,407	21,718
L	Ofcom	4,011	76,970	74,981
L	S4C	8,609	1,700	14,560
L	Information Commissioner's Office	4,146	650	2,896
O	The Gambling Commission	1,617	680	1,729
O	National Lottery Commission	6,549	-	6,549
Q	National Citizen Service	70,819	-	70,716
R	Birmingham 2022	16,970	513	26,093
S	BBC	3,417,757	333,231	3,255,500
U	British Museum	3,200	-	-
U	Imperial War Museum	5,600	-	-
U	National Gallery	25	-	-
U	National Museums Liverpool	3,300	-	-
U	Natural History Museum	2,465	-	-
U	Royal Museums Greenwich	2,775	-	-
U	Science Museum Group	5,140	-	-
U	Museum and Galleries (subgroup)	2,150	-	-
U	Victoria and Albert Museum	6,500	-	-
U	British Library	-338	-	-
U	Arts Council England	72	-	-
U	Sport England	2,277	-	-
U	UK Sport	8,150	-	-
U	Historic England	2,180	-	-
U	VisitBritain	2,650	-	-
U	British Film Institute	9,666	-	-

### Part III: Note E - Arm's Length Bodies (ALBs) *(continued)*

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
U	Ofcom	226,593	-	-
U	Information Commissioner's Office	9	-	-
U	National Citizen Service	250	-	-
V	Phone-paid Services Authority	2	38	-
<b>Total</b>		<b>5,147,641</b>	<b>627,285</b>	<b>4,730,571</b>

## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail	Service	£'000
Section G	United Kingdom Anti Doping	8,108
Section H	Listed Places of Worship	42,000
Section K	700 MHz Viewer Support	10,921
Section K	Northern Ireland DTT Multiplex	300
Section K	Cyber Security Postgraduate Bursaries Scheme	523
Section P	Charity Commission Safeguarding	415
Section P	Life Chances Fund	1,056
Section P	Grants issued by the Office for Civil Society	5,000
Section R	Commonwealth Games expenditure	19,459

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980 (as amended by the Museums and Galleries Act 1992). The Act covers a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest. The following indemnities are in force:</p>	
<b>Institution</b>	
British Library	770,000
British Museum	1,208,495
English Heritage	2,332
Geffrye Museum	0
Horniman Museum	310
Imperial War Museum	77,000
National Gallery	3,500,263
Royal Museums Greenwich	106,000
National Museums Liverpool	237,000
National Museums Northern Ireland	104,700
National Portrait Museum	242,370
Natural History Museum	44,222
Royal Armouries	15,803
Science Museum Group	198,433
Sir John Soane's Museum	24,054
South Bank Centre	23,999
Tate	8,285,571
Victoria and Albert Museum	385,000
Wallace Collection	16,500
Other non DCMS bodies	3,489,008
Indemnities granted in respect of works of art on loan from the Royal Collection.	2,434,213
Indemnity scheme for items on loan to the Government Art Collection.	2,220
Guarantee for the 'Borrowing facility for Historic Royal Palaces'.	4,000
Liability connected with the Olympic East Village sale to Qatari Diar Delancy for any communal areas service charge shortfall, capped at £3m.	3,000
Liability for potential clawback in relation to European Regional Development Fund funding for two broadband projects.	2,500
The Department has agreed to underwrite UK Sport up to £25m each year for 3 years (17-18 to 19-20) if there is a shortfall in lottery income.	50,000
The Horserace Betting Levy Board has guaranteed payments by the British Horseracing Authority of certain contributions to the British Horseracing Authority Scheme.	33,900

### Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
Potential payment by Sport England to the Football Association in the event of termination of the Management Agreement for Lilleshall National Sports Centres.	500
The Department has agreed to underwrite the UCI Road World Championship 2019 if there is a shortfall in revenue.	2,000
Lottery Distribution Bodies have contingent liabilities relating to future grant payments.	739,000
The British Museum is contesting a case relating to the withdrawal of charitable relief against business rates on elements of the Bloomsbury site.	1,100
Remote contingent liability for leaving the EU in accordance with Article 50. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations.	Unquantifiable
HMG guarantee for EU funding streams as announced in August and October 2016. DCMS' responsibility covers Creative Europe, Europe for Citizens and Connecting Europe Facility (Telecoms).	Unquantifiable
Indemnity given to the Arts Council England and the Southbank Centre Limited for certain liabilities owed by Shirayama Shokusan Company Limited for potential costs in replacing the proposed new Jubilee Gardens.	Unquantifiable
Government guarantee (Telecommunications Act 1984) in respect of certain liabilities of BT, applicable only in insolvent winding-up. The contingent liability is approximately the size of the BT pension scheme deficit - the last triennial actuarial valuation of the pension scheme as at 30 June 2014 valued the deficit at £7bn.	Unquantifiable
Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS: <ol style="list-style-type: none"> <li>1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange.</li> <li>2. Indemnity to Lee Valley Regional Park Authority (LVRPA) against costs incurred for pollution / contamination from ODA's construction of the Lee Valley White Water Canoe Centre.</li> <li>3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor.</li> </ol>	Unquantifiable
The British Library agreed to underwrite any liability with their supplier above £5m for their Newspaper Digitisation Project in relation to copyright infringement / defamation claims.	Unquantifiable
Liabilities of the Olympic Delivery Authority (now transferred to the Department) for rectification of certain defects in the buildings constructed by Stratford Village Development Partnership.	Unquantifiable

## Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
<p>Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for:</p> <ol style="list-style-type: none"> <li>1. additional costs of imprisonment / legal costs incurred by the Ministry of Justice under the legislation</li> <li>2. potential liability for compensation which may be payable to buyers of 'good faith' that forfeit any cultural property</li> </ol>	Unquantifiable
<p>The core Department retains responsibility for the cost of historic liabilities of The Royal Parks above £100k. There is an unquantifiable contingent liability in respect of an incident in one of The Royal Parks which cannot yet be quantified.</p>	Unquantifiable
<p>Tate Gallery holds a contingent liability to provide guarantees to and on behalf of the Tate Foundation, to borrow up to £55m for cash flow support towards Tate Gallery's major capital projects and to satisfy donor requirements.</p>	Unquantifiable
<p>Contingent liabilities in respect of the Commonwealth Games</p> <ol style="list-style-type: none"> <li>1. UK government will fund 75% of the public sector cost of delivering the Commonwealth Games in 2022, after commercial income has been taken into account, and Local Government will fund the remaining 25% of the public sector cost.</li> <li>2. As part of the bidding process to host the Games, the Commonwealth Games Federation required a series of guarantees from central and local government. This is a common part of bidding to host a major sporting event, and important to the success of any UK bid.</li> <li>3. As part of this the UK government guaranteed to financially underwrite the organisation and delivery of the Games. As such, it will meet any potential financial shortfall of the Organising Committee (a Non-Departmental Public Body, to be established from April 2018).</li> <li>4. A range of measures will be established to ensure that public money is managed appropriately. An underwrite agreement between the Department and the Organising Committee will govern the circumstances and conditions under which the underwrite may be called upon.</li> </ol>	Unquantifiable
<p>On 6 April 2018 a measure was introduced to ban bets on EuroMillions games in other countries. The department is defending a claim for a judicial review from three operators. If the claim is successful, the department may be liable for damages.</p>	Unquantifiable
<p>A 2017 claim by the mobile operators had the legal effect that 2015 regulations were never in force, and the preexisting licence fees made in 2011 continued to be in force throughout, and remain in force today. The mobile operators have issued proceedings to seek repayment of the difference between the amounts paid under the 2015 regulations and the amounts that would have been payable under the 2011 regulations, plus interest.</p>	Unquantifiable
<p>An athlete has made legal claim seeking employment status with UK Sport and/or their National Governing Body. This will be determined at an Employment Tribunal hearing currently scheduled for December 2018.</p>	Unquantifiable

**Part III: Note K - Contingent Liabilities (*continued*)**

Nature of liability	£'000
<p>The new Check Employment Status for Tax (the CEST) from HMRC indicates that a larger proportion of the BBC's on-air presenters should be treated as employees for tax purposes than previously. Concurrently a number of on-air presenters across the industry are now facing investigations from HMRC about how tax and NI have historically been applied to their engagements via a Personal Service Company. The BBC's discussions with HMRC on these matters continues.</p>	Unquantifiable
<p>Due to the merger of the Regional Arts Boards (RAB) in 2002 some staff transferred to the employment of Arts Council England (ACE). At this time the RAB defined benefit pension schemes were in deficit. The Greater Manchester Pension Funds view is that ACE are liable for the funding of this deficit.</p>	Unquantifiable
<p>Arts council former employee has lodged an Employment Tribunal case against ACE.</p>	





# Ministry of Housing, Communities and Local Government

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>£</b>			
<b>Resource DEL - Housing and Communities (Voted)</b>			
Budget Cover Transfer from Home Office to MHCLG for our Domestic Abuse Fund.	1,000,000	-	
Budget Cover Transfer from Department of Transport to MHCLG for the Northern Powerhouse campaign.	190,000	-	
Budget Cover Transfer from BEIS to MHCLG for the Northern Powerhouse campaign.	200,000	-	
Budget Cover Transfer from Cabinet Office to MHCLG for the Cyber Resilience programme.	1,588,000	-	
Budget Cover Transfer from MHCLG to DEFRA for Greater Crested Newts.	-	-2,131,000	
Budget Cover Transfer from MHCLG to HM Treasury for UKGI sponsorship activities.	-	-325,000	
Budget Cover Transfer from MHCLG to Cabinet Office for the Contract Management Capability Programme.	-	-113,000	
Budget Cover Transfer from MHCLG to HM Revenue & Customs for the Operation Delivery Profession.	-	-8,000	
Budget Cover Transfer from MHCLG to Local Government for Adult Social Care and the Rural Services Delivery Grant.	-	-166,000,000	
Cash Rebate from HM Treasury.	135,000	-	
Transfer from HM Treasury to MHCLG for Future High Streets Fund.	2,000,000	-	
Budget switch between Resource and Capital in respect of the LG Finance Settlement for Adult Social Care and the Rural Services Delivery Grant.	166,000,000	-	

Budget Cover Transfer from MHCLG to Cabinet office for their One Public Estate programme.	-	-15,000,000	
Resource adjustment.	984,000	-	
Capital / Resource Switch.	67,454,000	-	
Surrender of Resource Budget.	-	-228,000,000	
Surrender of Depreciation Budget.	-	-110,000,000	
<b>Total change in Resource DEL - Housing and Communities (Voted)</b>	<b>239,551,000</b>	<b>-521,577,000</b>	<b>-282,026,000</b>
<b>Capital DEL - Housing and Communities (Voted)</b>			
Budget Cover Transfer from DHSC to MHCLG for repayment of the Public Sector Land Investment Fund (PLIF).	762,000	-	
Budget Cover Transfer from MHCLG to BEIS for Homes England asset transfers.	-	-7,200,000	
Budget Cover Transfer from MHCLG to DEFRA for Homes England asset transfers.	-	-1,640,000	
Budget Cover Transfer from MHCLG to DHSC for Homes England asset transfers.	-	-5,210,000	
Budget Cover Transfer from MHCLG to Ministry of Justice for Homes England asset transfers.	-	-610,000	
Transfer from HM Treasury to MHCLG for Disabled Facilities Grant.	55,000,000	-	
Budget switch between Resource and Capital in respect of the LG Finance Settlement for Adult Social Care and the Rural Services Delivery Grant.	-	-166,000,000	
Capital / Resource Switch.	-	-67,454,000	
The use of Budget Exchanges for MHCLG from 2018-19 to 2020-21 and 2021-22 for London Settlement and Small Sites and Direct Commissioning fund.	-	-294,990,000	
The use of Budget Exchanges for MHCLG from 2018-19 to 2020-21 for Housing Supply and Home Building Fund.	-	-267,000,000	
Surrender of Capital Financial Transactions Budget.	-	-544,000,000	
<b>Total change in Capital DEL - Housing and Communities (Voted)</b>	<b>55,762,000</b>	<b>-1,354,104,000</b>	<b>-1,298,342,000</b>

**Resource DEL - Local Government (Voted)**

Budget Cover Transfer from MHCLG DEL for Adult Social Care Support Grant & Rural Services Delivery Grant.	166,000,000	-	
Increase in Budget for Business Rate Reliefs.	171,696,000	-	
Increase in Budget for Adult Social Care Winter Pressures.	240,000,000	-	
Increase in Budget for Additional Improved Better Care Fund.	398,000	-	
Decrease in Budget for Safety Net on Account.		-31,070,000	
Decrease in Budget for PFI Special Grant.	-	-1,560,000	
Surrender to HM Treasury for City of London Offset.	-	-11,300,000	
<b>Total change in Resource DEL - Local Government (Voted)</b>	<b>578,094,000</b>	<b>-43,930,000</b>	<b>534,164,000</b>

**Resource AME (Voted)**

Decrease in Budget for Non-Domestic Outturn Adjustments.	-	-250,000,000	
Increase in Budget for Business Rates Retention	484,928,000	-	
<b>Total change in Resource AME (Voted)</b>	<b>484,928,000</b>	<b>-250,000,000</b>	<b>234,928,000</b>

Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors.

	-	-3,341,114,000	
<b>Total change in Net Cash Requirement</b>	<b>-</b>	<b>-3,341,114,000</b>	<b>-3,341,114,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - Housing and Communities</b>			
Resource	-282,026,000	-	-282,026,000
Capital	-1,298,342,000	-	-1,298,342,000
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	534,164,000	-	534,164,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	234,928,000	-	234,928,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	487,066,000	-	487,066,000
Capital	-1,298,342,000	-	-1,298,342,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-3,341,114,000</b>	-	-

Amounts required in the year ending 31 March 2019 for expenditure by Ministry of Housing, Communities and Local Government on:

**Departmental Expenditure Limit - Housing and Communities:**Expenditure arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies regulating and helping people access the housing market, whether they are renting or looking to buy; supporting infrastructure and planning programmes including policy; buying and selling land for housing and economic development preventing homelessness, and supporting people to stay in their homes;

Supporting local economies across the country to boost productivity and deliver inclusive growth for all our communities and economic growth and devolving powers and responsibilities at a local level; EU structural funds and ERDF programme; UK Holocaust Memorial project;

Supporting Local Authorities and communities bringing them together; emergency assistance and financial support to Local Authorities and communities; Encouraging race, gender and faith equality; helping support troubled families and victims of domestic violence and child sexual exploitation; controlling migration; tackling extremism and promoting cohesive communities; gypsy and traveller policy;

Supporting effective Local Government to deliver public services to local people, driving efficiencies and transformation; Encouraging action at neighbourhood level; legacy and historic programmes previously run by the Department including payments to the Valuation Office Agency; research and development programmes;

Support to Grenfell Tower residents and victims of the Grenfell Fire;

Delivery of the Building Safety Portfolio, support and monitor the rectification of safety issues within buildings; review the current building safety system and to implement changes to that system as they are required;

Exiting the European Union and net spending by Arm's Length Bodies (ALB's), including Homes England;

Expenditure relating to any of the above areas in the form of: equity investment, or making loans through advances of principal (financial transactions); using a payment by results mechanism; the creation of liabilities and expenditure related to a financial guarantee or similar financial instrument given by the department; providing grant funding to charities; providing funding through endowments as laid out in Managing Public Money; purchase and management of exchange rate contracts to hedge exposure risk; Financial Transactions devolved to and delivered by local authorities;

Administration of the Ministry of Housing, Communities and Local Government, it's ALB's, and associated offices, ensuring that they deliver on the Department's objectives.

Income arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies regulating and helping people access the housing market, buying and selling land for housing and economic development; capital pooled housing receipts; planning programmes and policy;

Supporting local economies across the country to boost productivity and deliver inclusive growth for all our communities and economic growth; EU structural funds and ERDF programme; city deals;

Supporting effective Local Government to deliver public services to local people, driving efficiencies and transformation; Supporting Local Authorities; Disabled Facilities Grant; legacy and historic programmes previously run by the Department; research and development programmes;

Exiting the European Union and net spending by Arm's Length Bodies (ALB's), including Homes England;

Income relating to any of the above areas in the form of: equity investment, or making loans through advances of principal (financial transactions); using a payment by results mechanism; fees and charges including by ALB's; the creation of liabilities and expenditure related to a financial guarantee or similar financial instrument given by the department; purchase and management of exchange rate contracts to hedge exposure risk; Financial Transactions devolved to and delivered by local authorities;

Administration of the Ministry of Housing, Communities and Local Government, it's ALB's, and associated offices, ensuring that they deliver on the Department's objectives and any activities listed in the expenditure section.

**Departmental Expenditure Limit - Local Government:**

Expenditure arising from:

Supporting effective Local Government to deliver public services to local people;

Financial support to local authorities and specified bodies including grant payments; including Revenue Support Grant, Business Rates Retention including Transitional Relief; Business Rate Relief Measures;

Supporting Social Care and independent living; Local Government devolved powers.

Income arising from:

\*Financial support to local authorities and specified bodies including grant payments; including Business Rate Relief Measures.

**Annually Managed Expenditure:**Expenditure arising from:

Debt payments relating to housing stock; charges on financial products' repayments of excess contributions made by Local Authorities; provision, impairments, and exchange rate movements including on financial instruments (including guarantees); business rates retention; hedging;

Supporting effective Local Government to deliver public services to local people and net spending by our ALB's and other public bodies not classified as ALB's and setting up of new Development Corporations. Movements arising from pension schemes of the Department and its ALB's; other public bodies not classified as ALB's.

Income arising from:

Supporting effective Local Government to deliver public services to local people.

**Ministry of Housing, Communities and Local Government** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in DEL - Housing and Communities</b>								
<b>Voted expenditure</b>								
265,528	2,552,035	32,639	-314,665	298,167	2,237,370	9,416,579	-1,298,342	8,118,237
<i>of which:</i>								
A Local Government & Public Services								
-	104,601	-	20,105	-	124,706	643,644	213,150	856,794
B Housing & Planning								
37,758	1,765,455	3,426	-199,381	41,184	1,566,074	4,438,820	-3,622,266	816,554
C Decentralisation & Local Growth								
-	203,400	-	-32,986	-	170,414	1,160,086	25,118	1,185,204
D Troubled Families								
-	221,196	-	-35,275	-	185,921	-	1,041	1,041
E Research, Data & Trading Funds								
-	31,044	-	-13,530	-	17,514	5,970	-349	5,621
F MHCLG Staff, Building and Infrastructure Costs								
197,221	2,500	-428	4,308	196,793	6,808	10,665	3,123	13,788
G Local Government & Public Services (ALB)(Net)								
18,259	-	-335	-	17,924	-	150	396	546
H Housing & Planning (ALB)(Net)								
12,290	223,839	29,976	-57,906	42,266	165,933	3,157,244	2,081,445	5,238,689
<b>Total Spending in DEL - Housing and Communities</b>								
		<b>32,639</b>	<b>-314,665</b>			<b>-1,298,342</b>		
<b>Spending in DEL - Local Government</b>								
<b>Voted expenditure</b>								
-	4,303,812	-	534,164	-	4,837,976	-	-	-
<i>of which:</i>								
J Other Grants and Payments								
-	2,889,821	-	565,234	-	3,455,055	-	-	-
K Business Rates Retention								
-	35,000	-	-31,070	-	3,930	-	-	-
<b>Total Spending in DEL - Local Government</b>								
		<b>-</b>	<b>534,164</b>			<b>-</b>		

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	22,582,716	-	234,928	-	22,817,644	-	-	-
<i>of which:</i>								
L Local Government & Public Services								
-	10,000	-	-1,689	-	8,311	-	-	-
M Housing & Planning								
-	139,161	-	-23,000	-	116,161	-	-	-
P Non-Domestic Rates Outturn Adjustments								
-	300,000	-	-250,000	-	50,000	-	-	-
Q Local Government & Public Services (ALB)(Net)								
-	2,151	-	967	-	3,118	-	-	-
R Housing & Planning (ALB)(Net)								
-	851,752	-	23,722	-	875,474	-	-	-
S Business Rates Retention								
-	21,273,104	-	484,928	-	21,758,032	-	-	-
<b>Total Spending in AME</b>								
		- 234,928						
<b>Total for Estimate</b>								
		32,639 454,427				-1,298,342		
<i>of which:</i>								
<b>Voted expenditure</b>								
		32,639 454,427				-1,298,342		
<b>Non-voted expenditure</b>								
		- -				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>22,590,322</b>	<b>-3,341,114</b>	<b>19,249,208</b>



## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in DEL - Housing and Communities</b>								
<b>Voted expenditure</b>								
343,662	-45,495	298,167	2,258,195	-20,825	2,237,370	8,763,583	-645,346	8,118,237
<i>of which:</i>								
A Local Government & Public Services								
-	-	-	126,825	-2,119	124,706	856,794	-	856,794
B Housing & Planning								
56,861	-15,677	41,184	1,576,304	-10,230	1,566,074	1,284,554	-468,000	816,554
C Decentralisation & Local Growth								
-	-	-	177,641	-7,227	170,414	1,361,213	-176,009	1,185,204
D Troubled Families								
-	-	-	185,921	-	185,921	1,041	-	1,041
E Research, Data & Trading Funds								
-	-	-	17,563	-49	17,514	6,621	-1,000	5,621
F MHCLG Staff, Building and Infrastructure Costs								
226,611	-29,818	196,793	8,008	-1,200	6,808	14,125	-337	13,788
G Local Government & Public Services (ALB)(Net)								
17,924	-	17,924	-	-	-	546	-	546
H Housing & Planning (ALB)(Net)								
42,266	-	42,266	165,933	-	165,933	5,238,689	-	5,238,689
<b>Total Spending in DEL - Housing and Communities</b>								
<b>343,662</b>	<b>-45,495</b>	<b>298,167</b>	<b>2,258,195</b>	<b>-20,825</b>	<b>2,237,370</b>	<b>8,763,583</b>	<b>-645,346</b>	<b>8,118,237</b>
<b>Spending in DEL - Local Government</b>								
<b>Voted expenditure</b>								
-	-	-	4,887,994	-50,018	4,837,976	-	-	-
<i>of which:</i>								
I Revenue Support Grant								
-	-	-	1,378,991	-	1,378,991	-	-	-
J Other Grants and Payments								
-	-	-	3,505,073	-50,018	3,455,055	-	-	-
K Business Rates Retention								
-	-	-	3,930	-	3,930	-	-	-
<b>Total Spending in DEL - Local Government</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>4,887,994</b>	<b>-50,018</b>	<b>4,837,976</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans						Capital		
Resources			Programme			Capital		
Administration								
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	24,540,071	-1,722,427	22,817,644	-	-	-
<i>of which:</i>								
L Local Government & Public Services								
-	-	-	8,311	-	8,311	-	-	-
M Housing & Planning								
-	-	-	116,161	-	116,161	-	-	-
N Research, Data and Trading Funds								
-	-	-	8,100	-	8,100	-	-	-
O MHCLG Staff, Building and Infrastructure Costs								
-	-	-	-1,552	-	-1,552	-	-	-
P Non-Domestic Rates Outturn Adjustments								
-	-	-	50,000	-	50,000	-	-	-
Q Local Government & Public Services (ALB)(Net)								
-	-	-	3,118	-	3,118	-	-	-
R Housing & Planning (ALB)(Net)								
-	-	-	875,474	-	875,474	-	-	-
S Business Rates Retention								
-	-	-	23,480,459	-1,722,427	21,758,032	-	-	-
<b>Total Spending in AME</b>								
-	-	-	24,540,071	-1,722,427	22,817,644	-	-	-
<b>Total for Estimate</b>								
343,662	-45,495	298,167	31,686,260	-1,793,270	29,892,990	8,763,583	-645,346	8,118,237
<i>of which:</i>								
<b>Voted Expenditure</b>								
343,662	-45,495	298,167	31,686,260	-1,793,270	29,892,990	8,763,583	-645,346	8,118,237
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>29,704,091</b>	<b>487,066</b>	<b>30,191,157</b>
<b>Net Capital Requirement</b>	<b>9,416,579</b>	<b>-1,298,342</b>	<b>8,118,237</b>
<b>Accruals to cash adjustments</b>	<b>-16,530,348</b>	<b>-2,529,838</b>	<b>-19,060,186</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-4,265,685	-2,078,265	-6,343,950
Add cash grant-in-aid	5,689,091	-971,566	4,717,525
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-164,102	24,465	-139,637
New provisions and adjustments to previous provisions	-3,294	-	-3,294
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,767,478	76,931	-20,690,547
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,976,435	418,597	3,395,032
Use of provisions	4,685	-	4,685
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>22,590,322</b>	<b>-3,341,114</b>	<b>19,249,208</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	337,809
<i>Less:</i>	
Administration DEL (Housing and Communities) Income	-45,495
Administration DEL (Local Government) Income	-
<b>Net Administration Costs</b>	<b>292,314</b>
Gross Programme Costs	35,005,021
<i>Less:</i>	
Programme DEL (Housing and Communities) Income	-666,171
Programme DEL (Local Government) Income	-50,018
Programme AME Income	-1,722,427
Non-budget income	-183,000
<b>Net Programme Costs</b>	<b>32,383,405</b>
<b>Total Net Operating Costs</b>	<b>32,675,719</b>
<i>Of which:</i>	
Resource DEL (Housing and Communities)	2,528,184
Resource DEL (Local Government)	4,837,976
Capital DEL (Local Government)	-
Capital DEL (Housing and Communities)	3,356,020
Resource AME	22,824,997
Capital AME	-
Non-budget	-871,458
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,484,562
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	871,458
Other adjustments	-871,458
<b>Total Resource Budget</b>	<b>30,191,157</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
<i>Of which:</i>	
Resource DEL (Local Government)	4,837,976
Resource DEL (Housing and Communities)	2,535,537
Resource AME	22,817,644
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>30,191,157</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL - Housing and Communities</b>	<b>-66,320</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-45,495
<i>Of which:</i>	
B: Housing & Planning	-15,677
F: MHLG Staff, Building and Infrastructure Costs	-29,818
Total Administration	<u>-45,495</u>
Programme	
Sales of Goods and Services	-1,249
EU Grants Received	
<i>Of which:</i>	
E: Research, Data & Trading Funds	-49
F: MHCLG Staff, Building and Infrastructure Costs	-1,200
Interest and Dividends	-12,133
<i>Of which:</i>	
A: Local Government & Public Services	-1,903
B: Housing & Planning	-10,230
Other Grants	-5,527
<i>Of which:</i>	
C: Decentralisation & Local Growth	-5,527
Other Income	-1,916
<i>Of which:</i>	
A: Local Government & Public Services	-216
C: Decentralisation & Local Growth	-1,700
Total Programme	<u>-20,825</u>
<b>Voted Resource DEL - Local Government</b>	<b>-50,018</b>
<i>Of which:</i>	
Programme	
Other Grants	-50,018
<i>Of which:</i>	
J: Other Grants and Payments	-50,018
Total Programme	<u>-50,018</u>
<b>Voted Resource AME</b>	<b>-1,722,427</b>

## Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
<i>Of which:</i>	
Programme	
Other Grants	-1,722,427
<i>Of which:</i>	
K: Business Rates Retention	-1,722,427
Total Programme	<u>-1,722,427</u>
<b>Total Voted Resource Income</b>	<b><u>-1,838,765</u></b>
<b>Voted Capital DEL - Housing and Communities</b>	<b>-645,346</b>
<i>Of which:</i>	
Programme	
EU Grants Received	-162,098
<i>Of which:</i>	
C: Decentralisation & Local Growth	-162,098
Sales of Goods and Services	-1,000
<i>Of which:</i>	
E: Research, Data & Trading Funds	-1,000
Other Grants	-482,248
<i>Of which:</i>	
B: Housing & Planning	-468,000
C: Decentralisation & Local Growth	-13,911
F: MHCLG Staff, Building and Infrastructure Costs	-337
Total Programme	<u>-645,346</u>
<b>Total Voted Capital Income</b>	<b><u>-645,346</u></b>

## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-811,000	-811,000	-60,458	-60,458	-871,458	-871,458
<b>Total</b>	<b>-811,000</b>	<b>-811,000</b>	<b>-60,458</b>	<b>-60,458</b>	<b>-871,458</b>	<b>-871,458</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-183,000	-183,000	-	-	-183,000	-183,000
HCA Housing Supply: Help to Buy	-628,000	-628,000	-60,458	-60,458	-688,458	-688,458
<b>Total</b>	<b>-811,000</b>	<b>-811,000</b>	<b>-60,458</b>	<b>-60,458</b>	<b>-871,458</b>	<b>-871,458</b>



## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Melanie Dawes
<b>Executive Agency Accounting Officers:</b>	
Sarah Richards	Planning Inspectorate

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Nick Walkley	Homes and Communities Agency
Andrea Keenoy	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
Nigel Ellis	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service
Ian Piper	Ebbsfleet Development Corporation
Fiona MacGregor	Regulator of Social Housing

Melanie Dawes has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G, H, Q and R	Commission for Local Administration in England	13,348	90	7,890
	The Ebbsfleet Development Corporation	7,092	22,000	64,692
	Homes and Communities Agency	1,070,629	5,216,249	4,634,500
	Leasehold Advisory Service	1,782	4	586
	The Housing Ombudsman	971	90	-
	Regulator of Social Housing	3,199	346	3,171
	Valuation Tribunal Service	7,694	456	6,686
<b>Total</b>		<b>1,104,715</b>	<b>5,239,235</b>	<b>4,717,525</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>STATUTORY</b>	
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750
<b>NON STATUTORY</b>	
The Ministry is party to a number of litigation cases with associated potential adverse costs.	Unquantifiable
Potential liabilities to the European Commission arising from current European legislation.	Unquantifiable
European Commission (ERDF) - potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of 2007-2013 programme.	Unquantifiable
Commitment to fund potential shortfalls of land sale receipts of a Housing Association.	Up to 4,000
Potential liability - details withheld for commercial reasons.	Up to 492
Potential dilapidations provisions.	750
Potential liabilities arising following the tragic events at Grenfell Tower in June 2017. At this time, the nature and value of the liabilities arising cannot be determined with sufficient reliability and consequently, are considered to be unquantifiable.	Unquantifiable
The Ministry has provided a Guarantee for the affordable housing sector, guaranteeing debt of no more than £3.5 billion. £3.2 billion had been drawn down as at 31st March 2018 and is covered by the guarantee scheme.	Unquantifiable
The Ministry has provided a Guarantee for the private rented sector, guaranteeing debt of no more than £3.5 billion. £0.4 billion had been drawn down as at 31st March 2018 and is covered by the guarantee scheme.	Unquantifiable
The Ministry provides a guarantee under the NewBuy scheme to underwrite a percentage of mortgage lending risk. These guarantees have been measured in accordance with IAS 37 as they do not fit the recognition criteria for a financial instrument under IAS 39. Any liability arising as measured under IAS 37 is considered too remote for recognition as a contingent liability at the date of these accounts but is disclosed for parliamentary reporting and accountability purposes.	Unquantifiable
The Ministry has given an indemnity to the Official Receiver for the former Sahaviriya Steel Industries UK (SSI) Steel works site in Redcar, unlimited in value, to protect him against liabilities incurred in connection with activities undertaken by consultants carrying out site assessments activity on the site he had responsibility for keeping safe. An indemnity was also given to the South Tees Site Company (STSC) for the period when it held responsibility for keeping the site safe to cover all liabilities suffered or incurred as a result of the site assessment activity.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Ministry's arms length bodies and executive agencies have recognised contingent liabilities in relation to high court challenges, assets, land and property for which the Ministry will be liable if they crystallise and exceed the financial capacity of the arm length body.</p>	Unquantifiable
<p>In 2016, the UK Government announced that the Government would guarantee, after the UK has left the EU, EU funded structural and investment fund projects signed before the UK leaves the EU, providing they are good value for money and in line with domestic strategic priorities. The financial settlement has now been signed off by both UK &amp; EU Commission negotiators in a draft Withdrawal Agreement and welcomed by the EU-27 at March European Council. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified. The Department is responsible for the European Structural Fund so discloses a quantifiable contingent liability of £1.5bn relating to European Regional Development Fund and discloses a further unquantifiable contingent liability relating to European Territorial Cooperation element of the European Regional Development Fund.</p>	Unquantifiable

# Ministry of Justice

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Budget Exchange</b>			
Increase in funding budget exchanged from previous years.	142,000,000		
<b>Reserve Claims</b>			
Funding in relation to the delay in implementation of Probate Fee reform (Subhead A) - Programme.	308,000,000		
Funding in relation to additional expenditure on staff, contracts and maintenance in prisons (Subhead A) - Programme.	152,000,000		
Funding in relation to additional demand on the Legal Aid Agency (Subhead A) - Programme.	136,000,000		
Funding in relation to Court Reform Programme (Subhead A) - Programme.	104,000,000		
Additional funding for Technology and Digital services and to fund commercial risks (Subhead A) - Programme.	64,528,000		
Additional funding for refunds of Employment Tribunal Fees and loss of other fee and fine income compared to allocation assumptions. (Subhead A) - Programme.	60,000,000		
Funding agreed in the budget 2018 for Decency and Safety in Prisons (Subhead A) - Programme.	16,800,000		
Funding for United Kingdom's exit from the European Union (Subhead A) - Admin.	12,345,000		
Funding agreed in the Budget 2018 for Court Maintenance (Subhead A) - Programme.	11,000,000		
Additional funding to facilitate OPG Fee Refunds Scheme (Subhead A) - Programme.	9,000,000		
Additional funding for Judicial costs (Subhead A) - Programme.	8,000,000		
Funding agreed in the Budget 2018 for Voluntary Early Departure Scheme (Subhead A) - Admin.	5,000,000		

Funding for United Kingdom's exit from the European Union (Subhead A) - Programme.	4,955,000	
Funding agreed in the Budget 2018 for additional demand on the Parole Board (Subhead A) - Programme.	1,500,000	
Funding for the Finance Cross Government Target Operating Model (Subhead A) - Admin.	1,472,000	
Funding agreed in the Budget 2018 for Law Commission (Subhead A) - Admin.	50,000	
<b>Capital to Resource DEL Switches</b>		
Switch from Capital DEL to Resource DEL (Subhead A) - Programme.	150,000,000	
<b>Transfers to and from Other Government Departments</b>		
Transfer from Ministry of Justice to Welsh Assembly Government for HMP Berwyn. (Subhead B) - Programme.		-3,400,000
Transfer from Ministry of Justice to HM Revenue and Customs for Operation Delivery Profession. (Subhead A) - Programme.		-510,000
Transfer from Ministry of Justice to Cabinet Office for Crown Office Succession Planning. (Subhead A) - Admin.		-10,000
Transfer from Home Office for Domestic Abuse Fund. (Subhead A) - Programme.	500,000	
Transfer from Cabinet Office to Ministry of Justice - Cyber Security Programme. (Subhead A) - Programme.	426,000	
Transfer from HM Revenue and Customs to Ministry of Justice for Partial Closure Notices. (Subhead A) - Programme.	215,000	
Transfer from HM Treasury to Ministry of Justice - Criminal Market Abuse. (Subhead A) - Programme.	215,000	
Transfer from HM Treasury to Ministry of Justice - PRIIP Regulation. (Subhead A) - Programme.	80,000	
Transfer from Department of Health - Ministerial Council on Deaths in Custody. (Subhead A) - Programme.	70,000	
Transfer from Department of Health to Ministry of Justice - NHS Employer Discrimination. (Subhead A) - Admin.	67,000	
Cash Management Charges rebate from HM Treasury to Ministry of Justice. (Subhead A) - Admin.	47,000	

Transfer from HM Treasury to Ministry of Justice - Market in Financial Instruments Directive II. (Subhead A) - Programme.	30,000	
Transfer from Cabinet Office to Ministry of Justice - Cyber Security Programme. (Subhead B) - Programme.	30,000	
Transfer from HM Revenue and Customs to Ministry of Justice - Land Fill Tax. (Subhead A) - Programme.	25,000	
Transfer from Department for Environment, Fisheries and Rural Affairs to Ministry of Justice - Rogue Waste Management Companies (Subhead A) - Programme.	11,000	
Transfer from Department for Environment, Fisheries and Rural Affairs to MoJ – Control of Trade in Endangered Species Regulations (COTES) - use of civil and criminal offences. (Subhead A) - Programme.	9,000	
Transfer from Department for Environment, Fisheries and Rural Affairs to Ministry of Justice - Consultation on Microbeads. (Subhead A) - Programme.	9,000	
Transfer from Department for Transport to Ministry of Justice - 400ft flying ban and airport flying restriction for drones. (Subhead A) - Programme.	7,000	
<b>Switch from Voted to Non-voted</b>		
Increase in Non Voted Judicial Salaries - Programme.		-5,107,000
Increase in OLC/CFERS income - Programme.	333,000	
<b>Line Switches</b>		
Transfer of funding to LAA to cover increase in demand for legal aid in LAA (Subhead A to Subhead D) - Programme.	121,000,000	-121,000,000
Transfer of funding for contractual pressures and legal obligations in HMPPS (Subhead A to Subhead B) - Programme.	100,000,000	-100,000,000
Reduction in depreciation required in HMPPS (Subhead B to Subhead A) - Programme.	50,000,000	-50,000,000
Reduction in overall funding for HMPPS (Subhead B to Subhead A) - Programme.	39,576,000	-39,576,000
Reduction in overall funding for HMCTS (Subhead C to Subhead A) - Programme.	37,236,000	-37,236,000
Funding to cover Government Facility Services Limited pressures arising from additional priority works in HMPPS (Subhead A to Subhead B) - Programme.	36,000,000	-36,000,000
Switch Admin to Programme in LAA (Subhead D).	34,649,000	-34,649,000

Switch Admin to Programme in HMPPS (Subhead B).	23,321,000	-23,321,000
Funding of Decency and Security in HMPPS (Subhead A to Subhead B) - Programme.	16,800,000	-16,800,000
Gated release of project funds for HMPPS (Subhead A to Subhead B) - Programme.	15,370,000	-15,370,000
Transfer of funding in relation to Recharges (Subhead A to Subhead C) - Programme.	12,700,000	-12,700,000
Transfer of funding for HMCTS Maintenance (Subhead A to subhead C) - Programme.	11,000,000	-11,000,000
Reduction in overall funding given to LAA (Subhead D to Subhead A) - Admin.	8,934,000	-8,934,000
Switch Programme to Admin (Subhead B).	8,203,000	-8,203,000
Switch Admin to Programme in CICA (Subhead E).	7,966,000	-7,966,000
Transfer from HMCTS to Digitech in relation to IT recharges (Subhead C to Subhead B) - Programme.	7,475,000	-7,475,000
Transfer of funding for the judicial pay increase (Subhead A to Subhead C) - Programme.	6,100,000	-6,100,000
Reduction in overall funding for HMPPS Subhead B to Subhead A) - Admin.	4,721,000	-4,721,000
Gated release of funding for Youth Justice Reform Phase 1 in HMPPS (Subhead A to Subhead B) - Programme.	3,940,000	-3,940,000
Reduction in funding for OPG (Subhead F to Subhead A) - Programme.	3,498,000	-3,498,000
Transfer of Staff from Youth Custody to HMPPS (Subhead A to Subhead B) - Programme.	3,400,000	-3,400,000
Additional funding for Youth Justice Board (Subhead A to Subhead M) - Programme.	2,460,000	-2,460,000
EU Exit funding for HMCTS (Subhead A to Subhead C) - Programme.	2,344,000	-2,344,000
Switch Programme to Admin in HMCTS (Subhead C).	2,223,000	-2,223,000
Lost benefits within enforcement (Subhead A to Subhead C) - Programme.	2,118,000	-2,118,000
Transfer of funding for closure of TCEP (Subhead A to Subhead C) - Programme.	2,072,000	-2,072,000
Warrants of Control - funding for additional work associated with increased income levels - (Subhead A to Subhead C) - Programme.	2,000,000	-2,000,000
Claims management transferred to OLC (Subhead A to Subhead K) - Programme.	1,945,000	-1,945,000
Transfer of funding to Parole Board in relation to wider Criminal Justice Service initiatives (Subhead A to Subhead L) - Programme.	1,500,000	-1,500,000
Transfer of Youth Justice reform from Youth Custody to HMPPS (Subhead A to Subhead B) - Programme.	1,300,000	-1,300,000



Civil Funding - funding for additional work associated with increased income levels (Subhead A to Subhead C) - Programme.	1,000,000	-1,000,000
EU Exit funding for JAC (Subhead A to Subhead I) - Programme.	953,000	-953,000
Funding of OPG Finance team (Subhead A to Subhead F) - Programme.	830,000	-830,000
Transfer of Judicial training costs from Judicial Offices (Subhead A to Subhead C) - Programme.	718,000	-718,000
Transfer of Digital services within Youth Custody from HMPPS to Digitech (Subhead B to Subhead A) - Programme.	712,000	-712,000
Transfer of YOI Advocacy Services from HMPPS to Youth Custody (Subhead B to Subhead A) - Programme.	649,000	-649,000
Switch Programme to Admin in Parole Board (Subhead L).	561,000	-561,000
Additional funding for HMPPS in relation to gated release of project funds. (Subhead A to Subhead B) - Programme.	501,000	-501,000
Transfer of Staff from HMPPS to Youth Custody (Subhead B to Subhead A) - Programme.	434,000	-434,000
Transfer of STC/YOI Inspection Costs from HMPPS to Youth Custody (Subhead B to Subhead A) - Programme.	365,000	-365,000
EU Exit funding for HMCTS (Subhead A to Subhead C) - Admin.	349,000	-349,000
Extra staff for repatriating prisoners - Brexit exit work - Band 4 prison officers and T&S in HMPPS (Subhead A to Subhead B) - Programme.	335,000	-335,000
Funding for Civil Tender Project in LAA (Subhead A to Subhead D) - Programme.	323,000	-323,000
Funding for ICT project in CAF/CASS (Subhead A to Subhead G) - Admin.	250,000	-250,000
Increase in overall funding for HMCTS (Subhead A to Subhead C) - Admin.	199,000	-199,000
Additional depreciation funding for CAF/CASS (Subhead A to Subhead G) - Programme.	182,000	-182,000
Additional funding for Youth Justice Board (Subhead A to Subhead M) - Admin.	165,000	-165,000
Switch Programme to Admin in YJB (Subhead M).	158,000	-158,000
Switch Admin to Programme in JAC (Subhead I).	115,000	-115,000

EU Exit funding to LAA (Subhead A to Subhead D) - Admin.	102,000	-102,000	
Transfer of domestic abuse funding to HMCTS (Subhead A to Subhead C) - Programme.	50,000	-50,000	
Additional depreciation funding for CCRC (Subhead A to Subhead H) - Programme.	50,000	-50,000	
Transfer of Staff from Corporate Finance to LAA under functional leadership (Subhead A to Subhead D) - Programme.	47,000	-47,000	
Additional funding for JAC - (Subhead A to Subhead I) - Programme.	46,000	-46,000	
Extra staff for repatriating prisoners - EU Exit work - Case workers in HMPPS (Subhead A to Subhead B) - Programme.	42,000	-42,000	
EU Exit funding for LAA (Subhead A to Subhead B) - Programme.	40,000	-40,000	
Reduction in funding for Parole Board (Subhead A to Subhead L) - Programme.	37,000	-37,000	
Gated release funding for Public Protection Unit Database (PPUD) Project in Parole Board (Subhead A to Subhead L) - Programme.	36,000	-36,000	
Additional depreciation for JAC (Subhead A to Subhead I) - Programme.	21,000	-21,000	
Transfer of Staff member from Commercial Contract Management to HMPPS under functional leadership (Subhead A to Subhead B) - Admin.	13,000	-13,000	
<b>Total change in Resource DEL (Voted)</b>	<b>1,767,858,000</b>	<b>-588,161,000</b>	<b>1,179,697,000</b>
Increase in Non-Voted Judicial Salaries - Programme.	5,107,000		
Increase in OLC/CFERS income - Programme.		-333,000	
<b>Total change in Resource DEL (Non-Voted)</b>	<b>5,107,000</b>	<b>-333,000</b>	<b>4,774,000</b>
AME Impairment of Prison Estate (Subhead P).	95,000,000		
AME Impairment of Court Estate (Subhead R).	55,000,000		
AME Provision in relation to termination of CRC contracts (Subhead Q).	52,000,000		
AME Provision for Pay claims resulting from O'Brien and Miller Cases (Subhead P).	200,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>402,000,000</b>	<b>-</b>	<b>402,000,000</b>
<b>Reserve Claims</b>			
Capital funding for contingent risks (Subhead B).	80,000,000		
Additional Capital funding for Prisons (Subhead B).	40,000,000		
Funding agreed in the Budget 2018 for Decency and Safety in Prisons (Subhead B).	3,975,000		

Funding agreed in the Budget 2018 for Decency and Safety in Prisons (Subhead A).	9,225,000		
Funding agreed in the Budget 2018 for Court Maintenance programme (Subhead C).	4,000,000		
<b>Capital to Resource DEL Switches</b>			
Switch from Capital DEL to Resource DEL (Subhead A) - Programme.		-150,000,000	
<b>Transfers to and from Other Government Departments</b>			
Transfer from Ministry of Justice to Cabinet Office - 10 South Colonnade (Subhead A).		-3,502,000	
Transfer from Department for Housing, Local Government and Communities to Ministry of Justice - Sales of Properties to Homes and Communities Agency (Subhead A).	610,000		
Transfer from Cabinet Office to Ministry of Justice - Cyber Security Programme (Subhead A).	60,000		
<b>Line Switches</b>			
Reduction in Capital funding to HMPPS (Subhead B to Subhead A).	92,797,000	-92,797,000	
Reduction in Capital funding to HMCTS (Subhead C to Subhead A).	57,509,000	-57,509,000	
Capital funding for Electronic Monitoring (Subhead A to Subhead B).	5,400,000	-5,400,000	
Transfer to Digitech from HMPPS for Prison Decency Capital Costs (Subhead B to Subhead A).	4,000,000	-4,000,000	
Transfer of funding for closure of TCEP (Subhead A to Subhead C).	3,600,000	-3,600,000	
Capital funding for Security and Counter Terrorism division in HMPPS in relation to Prison Decency and Security (Subhead A to Subhead B).	2,500,000	-2,500,000	
Transfer of Capital Budget from OPG to LAA (Subhead F to Subhead D).	850,000	-850,000	
Capital funding for Youth Custody Service Reform (Subhead A to Subhead B).	450,000	-450,000	
Transfer of Capital funding from Digitech to LAA.	250,000	-250,000	
<b>Total change in Capital DEL (Voted)</b>	<b>305,226,000</b>	<b>-320,858,000</b>	<b>-15,632,000</b>
As a result of the changes noted above.	1,164,324,000		
<b>Total change in Net Cash Requirement</b>	<b>1,164,324,000</b>	<b>-</b>	<b>1,164,324,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	1,179,697,000	4,774,000	1,184,471,000
Capital	-15,632,000	-	-15,632,000
<b>Annually Managed Expenditure</b>			
Resource	402,000,000	-	402,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,581,697,000	4,774,000	1,586,471,000
Capital	-15,632,000	-	-15,632,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>1,164,324,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Ministry of Justice on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration of the Ministry of Justice, its Agencies, Arm's Length Bodies (ALBs) and associated offices; administration of judicial pay and of the judicial pension scheme;

Policy on and activities relating to the justice system including victim support, support for witnesses, claims management regulation, miscarriages of justice, family and criminal justice policy and judicial policy; payments in respect of public inquests and inquiries; grants and other payments to Police and Crime Commissioners, Local Authorities and other justice system partners and support providers; wider market initiatives; payments, grants and loan charge payments to third sector bodies and to other government departments;

Policy on and activities relating to offender reform, including prison, probation, offender and youth justice policy, sentencing policy, support for young offenders, women and vulnerable offenders, commissioning of prison, probation and youth custody services; policy on and activities related to coroner and cremation services;

Conduct of the Ministry's European and international business in the justice field and the management of the UK's relationship with the Crown Dependencies; managing the Ministry's preparations for exiting the European Union;

Expenditure by the following Executive Agencies: Her Majesty's Prison and Probation Service; Her Majesty's Courts and Tribunals Service including the Court of Protection and the Court Funds Office; the Office of the Public Guardian; the Criminal Injuries Compensation Authority and the Legal Aid Agency including costs paid from central funds;

Net expenditure by the following executive Arm's Length Bodies: Criminal Cases Review Commission; Children and Family Court Advisory and Support Service; Judicial Appointments Commission; Legal Services Board; Office of Legal Complaints; Parole Board; Youth Justice Board and Gov Facility Services Limited;

Expenditure of advisory Arm's Length Bodies on inspectorates, monitoring boards and ombudsmen for prisons, probation, judicial appointments and conduct; support for the judiciary and other monitoring and advisory activities; the Law Commission and the Official Solicitor and Public Trustee; the Sentencing Council for England and Wales and the Victims Commissioner; and

Capital, depreciation and other non-cash costs falling in DEL.

\* Grants and loan charge payments to public sector bodies, policy on and activities relating to community rehabilitation companies, and costs arising from the UK's exit of the European Union.

Income arising from:

Civil and Family Court fee income; Tribunals fee income; repayment of Employment Tribunal fees; Probate Fee Income; fees charged by the Public Trustee, Office of the Public Guardian and Court of Protection.

Fine income, including retention of legacy criminal court charging income; netting off of receipts retained in accordance with the fine incentive scheme; receipts relating to the asset recovery incentive scheme; receipts from the victims' surcharge; receipts retained in relation to the costs of fine enforcement and pre-1990 loan charge debt payments;

Receipts in relation to Claims Management Regulation; legal services regulation; judicial superannuation contributions and receipts from the Judicial Pension scheme supply estimate for administrative costs. Receipts from: the European Commission; Royal Licences; Crown Office fees; the New Deal Scheme and Wider Markets Initiatives; the Scottish Government, Northern Ireland Executive and the Welsh Assembly Government; National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; the Skills Funding Agency; the Heritage Lottery Fund and Sport England;

Recoveries from the Debt Management Office for the cost of administering funds in court; from investment managers for the cost of administering the Commons Investment Schemes; for research and recommendation work undertaken by the Law Commission; recoveries by the Official Solicitor;

Repayment of criminal injuries compensation;

Contributions from other Government Departments towards the costs of inquests and inquiries.

Income related to the activities of HMPPS, including: share of gross profits from sales and services; fees; prisoner's earnings and contributions related to damage to property; and receipts from external organisations, subsidies and sales; receipts from Local Authorities for secure remand places;

Income related to the activities of the Legal Aid Agency including: client contributions, recoveries, interest and grants from other third parties; and

The general administration receipts of the Department and its executive agencies, including: the recovery of salaries and associated costs for seconded staff, the disposal of capital assets, charges for accommodation, sale of goods and services, and interest from bank accounts; other charges and receipts received and receipts from other government departments.

\* Income relating to Design 102 activities.

**Annually Managed Expenditure:**Expenditure arising from:

Maintenance of Departmental, Executive Agencies and ALBs' provisions and other non-cash items including bad debts, impairments; tax and pension costs and corporation tax.

**Ministry of Justice** will account for this Estimate.

† Pending passage of the Supply and Appropriation Act, urgent cash expenditure of £840,000,000 in respect of resource DEL spending will be met by repayable advances from the Contingencies Fund. A corresponding amount is required to enable repayment to be made to the Fund by 31 March 2019.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
392,124	6,407,887	18,971	1,160,726	411,095	7,568,613	532,150	-15,632	516,518
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
228,011	-899,040	82,721	808,410	310,732	-90,630	145,296	120,399	265,695
B HM Courts and Tribunals Service								
15,264	1,567,024	2,772	89,008	18,036	1,656,032	227,199	-49,909	177,290
C Office of The Public Guardian								
-	-13,311	-	-2,668	-	-15,979	3,700	-850	2,850
D Youth Justice Board (Net)								
2,734	79,858	323	2,302	3,057	82,160	600	-	600
E Parole Board (net)								
610	14,343	560	940	1,170	15,283	257	-	257
F Criminal Cases Review Commission (Net)								
632	4,601	-	49	632	4,650	125	-	125
G Judicial Appointments Commission (Net)								
225	5,692	115	905	340	6,597	-	-	-
H Office of Legal Complaints								
-	12,653	-	2,275	-	14,928	250	-	250
I Legal Services Board								
-	3,795	-	3	-	3,798	100	-	100
J Legal Aid Agency								
60,386	1,563,926	-39,978	153,654	20,408	1,717,580	800	-800	-
K CICA Agency								
9,645	102,775	-7,966	7,966	1,679	110,741	600	-	600
L Children and Family Court Advisory and Support Service								
4,979	114,809	250	182	5,229	114,991	-	-	-
M HM Prison and Probation Service								
69,638	3,850,762	-19,826	97,700	49,812	3,948,462	153,223	-84,472	68,751
<b>Non Voted Expenditure</b>								
-	122,552	-	4,774	-	127,326	-	-	-
<i>Of which:</i>								
N Higher Judiciary Judicial Salaries								
-	139,000	-	5,107	-	144,107	-	-	-
O OLC/LSB CFERS								
-	-16,448	-	-333	-	-16,781	-	-	-
<b>Total Spending in DEL</b>								
		<b>18,971</b>	<b>1,165,500</b>			<b>-15,632</b>		

**Part II: Changes Proposed (Continued)**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	261,000	-	402,000	-	663,000	-	-	-	
<i>Of which:</i>									
P HM Prison and Probation Service									
-	135,000	-	52,000	-	187,000	-	-	-	
Q Policy, Corporate Services and Associated Offices									
-	44,730	-	284,357	-	329,087	-	-	-	
R HM Courts and Tribunals Service									
-	71,212	-	55,000	-	126,212	-	-	-	
U Children and Family Court Advisory and Support Service									
-	-200	-	10,643	-	10,443	-	-	-	
<b>Total Spending in AME</b>									
		-	402,000				-		
<b>Total for Estimate</b>									
		18,971	1,567,500				-15,632		
<i>Of which:</i>									
<b>Voted Expenditure</b>									
		18,971	1,562,726				-15,632		
<b>Non Voted Expenditure</b>									
		-	4,774				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>6,942,560</b>	<b>1,164,324</b>	<b>8,106,884</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
441,059	-29,964	411,095	9,284,930	-1,716,317	7,568,613	612,641	-96,123	516,518
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
338,509	-27,777	310,732	1,094,443	-1,185,073	-90,630	265,695	-	265,695
B HM Prison and Probation Service								
50,674	-862	49,812	4,133,142	-184,680	3,948,462	150,751	-82,000	68,751
C HM Courts and Tribunals Service								
18,036	-	18,036	1,747,744	-91,712	1,656,032	191,413	-14,123	177,290
D Legal Aid Agency								
20,408	-	20,408	1,874,035	-156,455	1,717,580	-	-	-
E CICA Agency								
3,004	-1,325	1,679	128,566	-17,825	110,741	600	-	600
F Office of The Public Guardian								
-	-	-	64,593	-80,572	-15,979	2,850	-	2,850
G Children and Family Court Advisory and Support Service								
5,229	-	5,229	114,991	-	114,991	-	-	-
H Criminal Cases Review Commission (Net)								
632	-	632	4,650	-	4,650	125	-	125
I Judicial Appointments Commission (Net)								
340	-	340	6,597	-	6,597	-	-	-
J Legal Services Board								
-	-	-	3,798	-	3,798	100	-	100
K Office of Legal Complaints								
-	-	-	14,928	-	14,928	250	-	250
L Parole Board (net)								
1,170	-	1,170	15,283	-	15,283	257	-	257
M Youth Justice Board (Net)								
3,057	-	3,057	82,160	-	82,160	600	-	600
<b>Non-voted expenditure</b>								
-	-	-	127,326	-	127,326	-	-	-
<i>Of which:</i>								
N Higher Judiciary Judicial Salaries								
-	-	-	144,107	-	144,107	-	-	-
O OLC/LSB CFERS								
-	-	-	-16,781	-	-16,781	-	-	-
<b>Total Spending in DEL</b>								
<b>441,059</b>	<b>-29,964</b>	<b>411,095</b>	<b>9,412,256</b>	<b>-1,716,317</b>	<b>7,695,939</b>	<b>612,641</b>	<b>-96,123</b>	<b>516,518</b>



**Part II: Revised subhead detail including additional provision (Continued)**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	663,000	-	663,000	-	-	-
<i>Of which:</i>								
P Policy, Corporate Services and Associated Offices								
-	-	-	329,087	-	329,087	-	-	-
Q HM Prison and Probation Service								
-	-	-	187,000	-	187,000	-	-	-
R HM Courts and Tribunals Service								
-	-	-	126,212	-	126,212	-	-	-
S CICA Agency								
-	-	-	10,000	-	10,000	-	-	-
T Children and Family Court Advisory and Support Service								
-	-	-	10,443	-	10,443	-	-	-
U Criminal Cases Review Commission (Net)								
-	-	-	258	-	258	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>663,000</b>	-	<b>663,000</b>	-	-	-
<b>Total for Estimate</b>								
441,059	-29,964	411,095	10,075,256	-1,716,317	8,358,939	612,641	-96,123	516,518
<i>Of which:</i>								
<b>Voted Expenditure</b>								
441,059	-29,964	411,095	9,947,930	-1,716,317	8,231,613	612,641	-96,123	516,518
<b>Non Voted Expenditure</b>								
-	-	-	127,326	-	127,326	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,183,563</b>	<b>1,586,471</b>	<b>8,770,034</b>
<b>Net Capital Requirement</b>	<b>532,150</b>	<b>-15,632</b>	<b>516,518</b>
<b>Accruals to cash adjustments</b>	<b>-650,601</b>	<b>-401,741</b>	<b>-1,052,342</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-246,321	-18,547	-264,868
Add cash grant-in-aid	241,955	7,893	249,848
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-585,293	-215,762	-801,055
New provisions and adjustments to previous provisions	-405,827	-178,427	-584,254
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	200,000	-	200,000
Use of provisions	144,885	3,102	147,987
<b>Removal of non-voted budget items</b>	<b>-122,552</b>	<b>-4,774</b>	<b>-127,326</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-139,000	-5,107	-144,107
Other adjustments	16,448	333	16,781
<b>Net Cash Requirement</b>	<b>6,942,560</b>	<b>1,164,324</b>	<b>8,106,884</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	440,440
<i>Less:</i>	
Administration DEL Income	-29,964
<b>Net Administration Costs</b>	<b>410,476</b>
Gross Programme Costs	10,083,875
<i>Less:</i>	
Programme DEL Income	-1,716,317
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>8,367,558</b>
<b>Total Net Operating Costs</b>	<b>8,778,034</b>
<i>Of which:</i>	
Resource DEL	7,959,429
Capital DEL	8,000
Resource AME	810,605
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-8,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>8,770,034</b>
<i>Of which:</i>	
Resource DEL	8,107,034
Resource AME	663,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	16,781
Other adjustments	-16,781
<b>Total Resource (Estimate)</b>	<b>8,770,034</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,746,281</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-23,648
<i>Of which:</i>	
A: Policy, Corporate Services and Associated Offices	-22,786
B: HM Prison and Probation Service	-862
Other Income	-6,316
<i>Of which:</i>	
A: Policy, Corporate Services and Associated Offices	-4,991
E: CICA Agency	-1,325
Total Administration	-29,964
Programme	
Sales of Goods and Services	-1,632,602
<i>Of which:</i>	
A: Policy, Corporate Services and Associated Offices	-1,119,183
B: HM Prison and Probation Service	-184,680
C: HM Courts and Tribunals Service	-91,712
D: Legal Aid Agency	-156,455
F: Office of The Public Guardian	-80,572
Other Income	-83,715
<i>Of which:</i>	
A: Policy, Corporate Services and Associated Offices	-65,890
E: CICA Agency	-17,825
Total Programme	-1,716,317
<b>Total Voted Resource Income</b>	<b>-1,746,281</b>
<b>Voted Capital DEL</b>	<b>-96,123</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-96,123
<i>Of which:</i>	
B: HM Prison and Probation Service	-82,000
C: HM Courts and Tribunals Service	-14,123
Total Programme	-96,123
<b>Total Voted Capital Income</b>	<b>-96,123</b>

## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-16,448	-	-333	-	-16,781	-
<b>Total</b>	<b>-16,448</b>	<b>-</b>	<b>-333</b>	<b>-</b>	<b>-16,781</b>	<b>-</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
OLC/LSB CFERS	-16,448	-	-333	-	-16,781	-
<b>Total</b>	<b>-16,448</b>	<b>-</b>	<b>-333</b>	<b>-</b>	<b>-16,781</b>	<b>-</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Richard Heaton
<b>Executive Agency Accounting Officers:</b>	
Susan Acland-Hood for Subheads C,R	Chief Executive, HM Courts and Tribunals Service
Michael Spurr CB for Subheads B,Q	Chief Executive, HM Prison and Probation Service
Shaun McNally CBE for Subhead D	Chief Executive, Legal Aid Agency
Linda Brown for Subheads E, S	Chief Executive, Criminal Injuries Compensation Authority
Alan Eccles CBE for Subhead F	Public Guardian and Chief Executive, Office of the Public Guardian

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

<b>ALB Accounting Officers:</b>	
Anthony Douglas (Subheads G,T)	Chief Executive, Children and Family Court Advisory and Support Service
Karen Kneller (Subheads H,U)	Chief Executive, Criminal Cases Review Commission
Dr Richard Jarvis (Subhead I)	Chief Executive, Judicial Appointments Commission
Neil Buckley (Subhead J)	Chief Executive, Legal Services Board
Rob Powell (Subhead K)	Chief Executive, Office of Legal Complaints
Martin Jones (Subhead L)	Chief Executive, Parole Board
Colin Allars (Subhead M)	Chief Executive, Youth Justice Board

Richard Heaton has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G,T	Children's and Family Court Advisory and Support Service	130,663	-	119,628
H,U	Criminal Cases Review Commission	5,540	125	5,465
I	Judicial Appointments Commission	6,937	-	6,839
J	Legal Services Board	3,798	100	3,859
K	Office of Legal Complaints	14,928	250	14,680
L	Parole Board	16,453	257	16,410
M	Youth Justice Board	85,217	600	82,967
<b>Total</b>		<b>263,536</b>	<b>1,332</b>	<b>249,848</b>

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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

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Section in Part II: Subhead Detail	Service	£'000
A	Litigants in Person Support Strategy	1,750
B	Lucy Faithfull Foundation	217
A	National Association Child Contact Centres	192
B	Circles UK	154
B	Butler Trust	125
A	Reunite International	118
A	Coroner Courts Support Service	29
C	Mock Trials Competitions	25
A	Administrative Justice Council	20



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Up to £250 million to damage or injury to third parties per incident in the event of negligence by HMPPS whilst on board an aeroplane.	250,000
HMPPS: An indemnity of up to £50m, in respect of any one accident, has been given to the Heathrow Airport Holdings Limited. This is in respect of damage or injury caused to third parties arising out of the negligence of HMPPS in their use of vehicles travelling airside for the repatriation of prisoners. The likelihood of a liability arising from these contingencies is considered to be uncertain.	50,000
HMPPS legal claims: Claims for injury to staff, prisoners and the public amounting to £59.8m (2016-17: £69.2m) have been indicated to HMPPS, where the likelihood of a liability arising is deemed possible but not likely.	59,800
CICA Tariff: The Court of Appeal rejected an appeal by an applicant against the decision of the Upper Tribunal in a Tariff case concerning Foetal Alcohol Spectrum Disorder. The applicant's representatives requested permission to appeal to the Supreme Court which was refused. The representatives have now selected another test-case to progress to put before the First-tier Tribunal and the outcome of this is not yet known. There are 87 known cases. Any liability is uncertain but has been estimated between £26m and £43.5m.	26,000 to 43,500
HM Courts & Tribunals Service: Schemes to refund court fees which were charged in error, or incorrectly set.	22,100
HM Courts & Tribunals Service: is involved in a number of legal cases dealing with ex gratia, compensation and other claims. The estimated cost of settlement for HM Courts & Tribunals Service is £5.3m.	5,300
Personal accident and/or sickness for HMPPS staff whilst on escorting duties.	Unquantifiable
Privately Managed Prisons: HMPPS would be liable as underwriter of last resort to meet losses incurred by the privately managed prisons.	Unquantifiable

<p>Pension entitlements are provided to salaried judges under the Judicial Pension Scheme (JPS). In September 2005, a retired fee paid judicial office holder brought a claim in the Employment Tribunal seeking retrospective parity of treatment with salaried judicial office holders by claiming pension entitlements under the Part Time Workers Regulations. The UK Supreme Court ruling on 6 February 2013 set the precedent for other claims, which in addition to pension entitlements, extended to non-pension entitlements relating to fee paid judicial office holders' employment terms and conditions. There were further appeals from claimants in relation to the scope of retrospective remedies arising from this decision. The UK Supreme Court heard these cases in March 2017, and in July 2017 referred one of the appeals to the Court of Justice of the European Union (CJEU). In November 2018 the CJEU ruled in favour of the claimants, and both cases will return to the Supreme Court in Spring 2019. In addition, the Court of Appeal in December 2018 upheld an Employment Appeal Tribunal decision that transitional protection in the Judicial Pension Scheme 2015 Regulations is unlawful on grounds of discrimination. MoJ is considering appealing this decision. At this stage all these outstanding appeals are treated as contingent liabilities. It is not possible to accurately measure any potential financial liability to the Department.</p>	Unquantifiable
<p>Employment Tribunals: MoJ is currently defending a number of Employment Tribunal claims.</p>	Unquantifiable
<p>Other European Court of Human Rights claims: MoJ is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liability and others which are unquantifiable.</p>	Unquantifiable
<p>Headquarters legal claims: There are a number of outstanding legal claims against MoJ Headquarters, some of which involve possible financial liabilities. Cases where it is probable that MoJ will incur future costs have been included within provisions. These legal claims include Judicial Reviews challenging refusal to pay compensation for miscarriages of justice and legal aid funding.</p>	Unquantifiable
<p>Data Protection Act: There are claims against MoJ for alleged failure to comply with the Data Protection Act. These cases are ongoing.</p>	Unquantifiable
<p>CICA judicial review cases: On occasion compensation cases go to judicial review. These could have an impact on CICA's future liabilities. These cases are not included within the provision due to the fact that a possible obligation exists which will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of CICA.</p>	Unquantifiable
<p>HMPPS LGPS Pensions Guarantee: The Secretary of State for Justice has provided a guarantee to the GMPF in respect of the CRCs' participation in the GMPF for pension liabilities that transferred to the CRCs. The responsibility for funding the past service liabilities associated with the original employees who are deferred or pensioner members of the LGPS transferred to HMPPS under the Secretary of State for Justice.</p>	Unquantifiable
<p>HMPPS: Claims against HMPPS by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.</p>	Unquantifiable



EU Exit: In 2016, the UK Government announced that the Government would guarantee a number of EU funded projects after the UK has left the EU. These included the payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis for EU funding projects while we remain in the EU. The financial settlement has now been signed-off by both UK and EU Commission negotiators in a draft Withdrawal Agreement and welcomed by the EU-27 at the European Council. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified. As a result, and due to the EU funding the Ministry of Justice provides in relation to the Rights, Equality and Citizenship Programme 2014-2020, an unquantifiable contingent liability is disclosed.

Unquantifiable



# Crown Prosecution Service

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B)" Budget exchange from FY18-19 to enable a current year Estates saving to offset additional pressures in 2019-20 that emerged after the Spending Review Settlement.		-9,000,000	
(Section B)" Budget transfer to AGO as part of the provision of a shared IT service' to AGO.		-444,000	
(Section B)" Budget transfer to FCO for project activity costs.		-43,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-9,487,000</b>	<b>-9,487,000</b>
"(Section C)" Additional non-cash AME to cover an allowance for impairment of receivables on expected losses basis and a change in the calculation of dilapidation provisions requested by the NAO.	3,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>3,000,000</b>		<b>3,000,000</b>
Revisions to the Net Cash Requirement reflect changes to Resource DEL (Voted) as set out above.		-9,487,000	
<b>Total change in Net Cash Requirement</b>		<b>-9,487,000</b>	<b>-9,487,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-9,487,000	-	-9,487,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	3,000,000	-	3,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-6,487,000	-	-6,487,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-9,487,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Crown Prosecution Service on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administrative costs including the hire of agents; prosecution costs; costs of confiscating the proceeds of crime; capacity building in the Criminal Justice System; providing advice and assistance to support the United Kingdom's exit from the EU; support of voluntary sector organisations within the Criminal Justice System; and associated depreciation and any non-cash costs falling in DEL.

Income arising from:

Costs awarded to CPS in court; the Recovered Assets Incentivisation Scheme; refund of costs for seconded staff; letting, disposal, vacation or occupation of property or accommodation; collaborative working with partner organisations; shared services; the Access to Work Scheme; and other administrative income.

**Annually Managed Expenditure:**Expenditure arising from:

Write-offs and changes in allowance for irrecoverable debts; provisions and other non-cash costs falling in AME.

**Crown Prosecution Service** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
31,600	490,241	-1,350	-8,137	30,250	482,104	9,600	-	9,600
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
31,600	-	-1,350	-	30,250	-	-	-	-
B Crown Prosecutions and Legal Services								
-	490,241	-	-8,137	-	482,104	9,600	-	9,600
<b>Total Spending in DEL</b>								
		<b>-1,350</b>	<b>-8,137</b>					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	3,050	-	3,000	-	6,050	-	-	-
<i>Of which:</i>								
C CPS voted AME charges								
-	3,050	-	3,000	-	6,050	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>3,000</b>					
<b>Total for Estimate</b>								
		<b>-1,350</b>	<b>-5,137</b>					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-1,350	-5,137					
<b>Non Voted Expenditure</b>								
		-	-					
						£'000		
		<b>Present Plans</b>	<b>Changes</b>			<b>Revised Plans</b>		
<b>Net Cash Requirement</b>		<b>541,667</b>	<b>-9,487</b>			<b>532,180</b>		

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
31,250	-1,000	30,250	543,104	-61,000	482,104	9,600	-	9,600
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
31,250	-1,000	30,250	-	-	-	-	-	-
B Crown Prosecutions and Legal Services								
-	-	-	543,104	-61,000	482,104	9,600	-	9,600
<b>Total Spending in DEL</b>								
31,250	-1,000	30,250	543,104	-61,000	482,104	9,600	-	9,600
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	6,050	-	6,050	-	-	-
<i>Of which:</i>								
C CPS voted AME charges								
-	-	-	6,050	-	6,050	-	-	-
<b>Total Spending in AME</b>								
-	-	-	6,050	-	6,050	-	-	-
<b>Total for Estimate</b>								
31,250	-1,000	30,250	549,154	-61,000	488,154	9,600	-	9,600
<i>Of which:</i>								
<b>Voted Expenditure</b>								
31,250	-1,000	30,250	549,154	-61,000	488,154	9,600	-	9,600
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>524,891</b>	<b>-6,487</b>	<b>518,404</b>
<b>Net Capital Requirement</b>	<b>9,600</b>	<b>-</b>	<b>9,600</b>
<b>Accruals to cash adjustments</b>	<b>7,176</b>	<b>-3,000</b>	<b>4,176</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-8,774	-	-8,774
New provisions and adjustments to previous provisions	750	-3,000	-2,250
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,800	-	-3,800
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	3,000	-	3,000
Increase (-) / Decrease (+) in creditors	16,000	-	16,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>541,667</b>	<b>-9,487</b>	<b>532,180</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	31,250
<i>Less:</i>	
Administration DEL Income	-1,000
<b>Net Administration Costs</b>	<b>30,250</b>
Gross Programme Costs	549,154
<i>Less:</i>	
Programme DEL Income	-61,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>488,154</b>
<b>Total Net Operating Costs</b>	<b>518,404</b>
<i>Of which:</i>	
Resource DEL	512,354
Capital DEL	-
Resource AME	6,050
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>518,404</b>
<i>Of which:</i>	
Resource DEL	512,354
Resource AME	6,050
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>518,404</b>

**Part III: Note B - Analysis of Departmental Income**

£'000

	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-62,000</b>
<i>Of which:</i>	
Administration	
Other Income	-1,000
<i>Of which:</i>	
A Administration Costs in HQ and on Central Services	-1,000
Total Administration	<u>-1,000</u>
Programme	
Taxation	-61,000
<i>Of which:</i>	
B Crown Prosecutions and Legal Services	-61,000
Total Programme	<u>-61,000</u>
<b>Total Voted Resource Income</b>	<b><u>-62,000</u></b>



## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Max Hill
<b>Additional Accounting Officers:</b>	Paul Staff for sections A, B and C

Max Hill has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer together with their respective responsibilities, is set out in writing.



# Serious Fraud Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Section Spending in DEL (Sub Head A4)</b>			
Investigations and Prosecution Gross DEL	7,000,000		
<b>Total change in Resource DEL (Voted)</b>	<b>7,000,000</b>		<b>7,000,000</b>
<b>Section Spending in AME (Sub Head B4)</b>			
New Provisions and Adjustment to existing provisions	1,500,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,500,000</b>		<b>1,500,000</b>
<b>Section Spending in DEL (Sub Head A7)</b>			
Budget Exchange to transfer Capital DEL to 2019-20		-100,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-100,000</b>	<b>-100,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. [It also takes account of movements in stock, debtors and creditors.	7,000,000	-100,000	
<b>Total change in Net Cash Requirement</b>	<b>7,000,000</b>	<b>-100,000</b>	<b>6,900,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,000,000	-	7,000,000
Capital	-100,000	-	-100,000
<b>Annually Managed Expenditure</b>			
Resource	1,500,000	-	1,500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,500,000	-	8,500,000
Capital	-100,000	-	-100,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>6,900,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Serious Fraud Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration of The Serious Fraud Office (SFO) including staff costs, capital and operational costs, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered by the court to be paid by the SFO; providing advice and assistance to support the United Kingdom's exit from the EU; payments made as a result of asset recovery schemes and deferred prosecution agreements to individuals, charities, companies, or foreign and commonwealth governments and associated non-cash costs falling in DEL.

Income arising from:

Recovery of income awarded to the SFO in court, receipts for services provided by the SFO and receipts from any asset recovery schemes or deferred prosecution agreements.

**Annually Managed Expenditure:**Expenditure arising from:

Increases to and utilisation of provisions, including early departure, staff severance, legal claims and accommodation related costs, and other non-cash costs falling in AME.

**Serious Fraud Office** will account for this Estimate.



## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
7,400	45,300	-	7,000	7,400	52,300	2,300	-100	2,200
<i>Of which:</i>								
A Investigations and Prosecution								
7,400	45,300	-	7,000	7,400	52,300	2,300	-100	2,200
<b>Total Spending in DEL</b>								
		-	7,000			-100		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	1,000	-	1,500	-	2,500	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	1,000	-	1,500	-	2,500	-	-	-
<b>Total Spending in AME</b>								
		-	1,500			-		
<b>Total for Estimate</b>								
		-	8,500			-100		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	8,500			-100		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>52,300</b>	<b>6,900</b>	<b>59,200</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
7,400	-	7,400	53,200	-900	52,300	2,200	-	2,200
<i>Of which:</i>								
A Investigations and Prosecution								
7,400	-	7,400	53,200	-900	52,300	2,200	-	2,200
<b>Total Spending in DEL</b>								
7,400	-	7,400	53,200	-900	52,300	2,200	-	2,200
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	2,500	-	2,500	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	-	-	2,500	-	2,500	-	-	-
<b>Total Spending in AME</b>								
-	-	-	2,500	-	2,500	-	-	-
<b>Total for Estimate</b>								
7,400	-	7,400	55,700	-900	54,800	2,200	-	2,200
<i>Of which:</i>								
<b>Voted Expenditure</b>								
7,400	-	7,400	55,700	-900	54,800	2,200	-	2,200
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>53,700</b>	<b>8,500</b>	<b>62,200</b>
<b>Net Capital Requirement</b>	<b>2,300</b>	<b>-100</b>	<b>2,200</b>
<b>Accruals to cash adjustments</b>	<b>-3,700</b>	<b>-1,500</b>	<b>-5,200</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,700	-	-2,700
New provisions and adjustments to previous provisions	-1,000	-1,500	-2,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>52,300</b>	<b>6,900</b>	<b>59,200</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	7,400
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>7,400</b>
Gross Programme Costs	55,700
<i>Less:</i>	
Programme DEL Income	-900
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>54,800</b>
<b>Total Net Operating Costs</b>	<b>62,200</b>
<i>Of which:</i>	
Resource DEL	59,700
Capital DEL	-
Resource AME	2,500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>62,200</b>
<i>Of which:</i>	
Resource DEL	59,700
Resource AME	2,500
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>62,200</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-900</b>
<i>Of which:</i>	
Programme	
Other Income	-900
<i>Of which:</i>	
A Investigations and Prosecution	-900
Total Programme	<hr/> -900
<b>Total Voted Resource Income</b>	<hr/> <b>-900</b> <hr/>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Lisa Osofsky

Lisa Osofsky has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.





# HM Procurator General and Treasury Solicitor

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A GLD Administration - transfer from Resource DEL to Capital DEL		-1,500,000	
Section B AGO Administration - transfer from CPS to cover the cost of the IT services provided by CPS to AGO	444,000		
<b>Total change in Resource DEL (Voted)</b>	<b>444,000</b>	<b>-1,500,000</b>	<b>-1,056,000</b>
Section A GLD Administration - transfer from Resource DEL to Capital DEL to cover costs associated with GLD's move to new premises	1,500,000		
<b>Total change in Capital DEL (Voted)</b>	<b>1,500,000</b>		<b>1,500,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	444,000		
<b>Total change in Net Cash Requirement</b>	<b>444,000</b>		<b>444,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-1,056,000	-	-1,056,000
Capital	1,500,000	-	1,500,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,056,000	-	-1,056,000
Capital	1,500,000	-	1,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>444,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by HM Procurator General and Treasury Solicitor on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration of HM Procurator General and Treasury Solicitor's Department comprising the Government Legal Department, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for legal and related services, and other non-cash items in DEL.

Income arising from:

Recovery of costs from other government departments including costs recovered for legal and administrative services provided and receipts from secondments of staff; favourable costs awarded; cost awards made by the courts in favour of the Attorney General; charges for Bona Vacantia work; recovery of costs from tenants in jointly occupied buildings; income in relation to the Government Legal Service operation; subscription services; photocopying charges; receipts from sales of fixed assets and non-capital items; rent and rate rebates; recovery of old debts; receipts from staff; income from ICT services and other administrative income.

**HM Procurator General and Treasury Solicitor** will account for this Estimate.

**Part II: Changes Proposed**

						£'000		
Present		Net Resources		Revised		Present	Net Capital	Revised
Admin	Prog	Changes	Changes	Admin	Prog	Present	Changes	Revised
1	2	Admin	Prog	Admin	Prog	7	8	9
		3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
12,210	-	-1,056	-	11,154	-	4,200	1,500	5,700
<i>Of which:</i>								
A GLD Administration								
5,141	-	-1,500	-	3,641	-	4,200	1,500	5,700
B AGO Administration								
4,537	-	444	-	4,981	-	-	-	-
<b>Total Spending in DEL</b>								
		-1,056	-			1,500		
<b>Total for Estimate</b>								
		-1,056	-			1,500		
<i>Of which:</i>								
<b>Voted Expenditure</b>		-1,056	-			1,500		
<b>Non Voted Expenditure</b>		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>14,640</b>	<b>444</b>	<b>15,084</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
253,261	-242,107	11,154	-	-	-	5,700	-	5,700
<i>Of which:</i>								
A GLD Administration								
245,711	-242,070	3,641	-	-	-	5,700	-	5,700
B AGO Administration								
5,018	-37	4,981	-	-	-	-	-	-
C CPSI Administration								
2,532	-	2,532	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
253,261	-242,107	11,154	-	-	-	5,700	-	5,700
<b>Total for Estimate</b>								
253,261	-242,107	11,154	-	-	-	5,700	-	5,700
<i>Of which:</i>								
<b>Voted Expenditure</b>								
253,261	-242,107	11,154	-	-	-	5,700	-	5,700
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>12,210</b>	<b>-1,056</b>	<b>11,154</b>
<b>Net Capital Requirement</b>	<b>4,200</b>	<b>1,500</b>	<b>5,700</b>
<b>Accruals to cash adjustments</b>	<b>-1,770</b>	<b>-</b>	<b>-1,770</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,270	-	-3,270
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,500	-	1,500
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>14,640</b>	<b>444</b>	<b>15,084</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	253,261
<i>Less:</i>	
Administration DEL Income	-242,107
<b>Net Administration Costs</b>	<b>11,154</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>11,154</b>
<i>Of which:</i>	
Resource DEL	11,154
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>11,154</b>
<i>Of which:</i>	
Resource DEL	11,154
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>11,154</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	Revised Plans
<b>Voted Resource DEL</b>	<b>-242,107</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-242,107
<i>Of which:</i>	
A GLD Administration	-242,070
B AGO Administration	-37
Total Administration	<hr/> -242,107
<b>Total Voted Resource Income</b>	<hr/> <b>-242,107</b> <hr/>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Jonathan Jones
<b>Other Accounting Officer:</b>	Kevin McGinty CBE, HM Chief Inspector of the Crown Prosecution Service, for section C

Jonathan Jones has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and the Other Accounting Officer together with their respective responsibilities, is set out in writing.



# Department for Environment, Food and Rural Affairs

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b><u>Resource DEL</u></b>			
<b><u>Control total changes</u></b>			
(Section B) Increase in gross programme spend for Improve the environment following a Reserve claim for Tackling Air Quality funding.	15,700,000	-	
(Section B) Increase in gross programme spend for Improve the environment following a Reserve claim for Salisbury and Amesbury incidents recovery work.	13,700,000	-	
(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for EU Exit funding.	240,000,000	-	
(Section G) Decrease in gross administration spend for Departmental operating costs following a HM Treasury charge for cash forecasting.	-	-89,000	
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for EU Exit funding.	41,000,000	-	
(Section I) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a Reserve claim for Flood Resilience funding for Environment Agency.	50,000	-	
<b><u>Transfers of budgetary cover to/from other Government Departments</u></b>			
(Section B) Increase in gross programme spend for Improve the environment following a transfer from Department for Education to Natural England for Children and Nature project.	349,000	-	

(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Foreign and Commonwealth Office for Conflict, Stability and Security Fund.	-	-99,000
(Section B) Increase in gross programme spend for Improve the environment following a transfer from Cabinet Office for Cyber Security work.	30,000	-
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Ministry of Justice for Justice Impact Tests.	-	-20,000
(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign and Commonwealth Office to Centre for Environment, Fisheries and Aquaculture Science (CEFAS) for Integrated Activity Fund; Commonwealth Litter Programme; and Blue Belt Programme.	2,389,000	-
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Ministry of Justice for Justice Impact Tests.	-	-9,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Foreign and Commonwealth Office for CEFAS for use of Embassy Platform in Oman and Kuwait.	-	-8,000
(Section F) Decrease in gross programme spend for Countryside and rural services following a transfer to Cabinet Office for Government Policy Lab.	-	-39,000
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Department for International Trade for Food is Great Campaign.	1,250,000	-
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Cabinet Office for EU Exit Communications.	-	-250,000
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Cabinet Office for Cyber Security work.	114,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from Ministry of Housing, Communities and Local Government to Natural England for Greater Crested Newts Licensing Programme.	2,131,000	-

(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from Department for Business, Energy and Industrial Strategy to Environment Agency to assess the environmental impact of oil and gas activities.	575,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from Foreign and Commonwealth Office to Joint Nature Conservation Committee for Conflict, Stability and Security Fund.	500,000	-
(Section J) Increase in gross programme spend for Marine and fisheries (ALB) (net) following a transfer from Foreign and Commonwealth Office to Marine Management Organisation for Blue Belt Programme.	1,110,000	-

#### **Transfers between resource and capital spending**

(Section A) Decrease in gross programme spend for Food and farming following a reclassification of research and development spend.	-	-750,000
(Section B) Decrease in gross programme spend for Improve the environment following a reclassification of research and development spend.	-	-1,386,000
(Section C) Decrease in gross programme spend for Protect the country from floods following a reclassification of research and development spend.	-	-134,000
(Section D) Decrease in gross programme spend for Animal and plant health following a reclassification of research and development spend.	-	-1,462,000
(Section F) Decrease in gross programme spend for Countryside and rural services following a transfer to capital.	-	-512,000
(Section F) Decrease in gross programme spend for Countryside and rural services following a reclassification of research and development spend for Forestry Commission.	-	-274,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to capital.	-	-22,000,000
(Section H) Decrease in gross programme spend for Improve the environment (ALB) (net) following a transfer to capital for Environment Agency.	-	-14,000,000
(Section I) Decrease in gross programme spend for Protect the country from floods (ALB) (net) following a transfer to capital for Environment Agency.	-	-34,000,000

**Transfers within Department**

(Section A) Increase in gross administration spend for Food and farming following a reallocation of budgets.	27,850,000	-
(Section A) Increase in gross administration spend for Food and farming for Rural Payments Agency following a reallocation of budgets.	6,647,000	-
(Section A) Increase in gross programme spend for Food and farming for Rural Payments Agency following a reallocation of budgets.	2,323,000	-
(Section A) Increase in gross programme spend for Food and farming following a reallocation of budgets.	220,000	-
(Section B) Increase in gross administration spend for Improve the environment following a reallocation of budgets.	30,407,000	-
(Section B) Decrease in administration income for Improve the environment following a reallocation of budgets.	96,000	-
(Section B) Increase in gross programme spend for Improve the environment following a reallocation of budgets.	14,115,000	-
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Natural England.	-	-442,000
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Environment Agency.	-	-420,000
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Royal Botanic Gardens, Kew.	-	-88,000
(Section D) Increase in gross administration spend for Animal and plant health following a reallocation of budgets.	35,100,000	-
(Section D) Increase in gross programme spend for Animal and plant health following a reallocation of budgets.	9,235,000	-
(Section D) Decrease in gross programme spend for Animal and plant health following a transfer to Natural England.	-	-1,257,000
(Section E) Increase to gross administration spend for Marine and fisheries following a reallocation of budgets.	11,330,000	-

(Section E) Increase to gross programme spend for Marine and fisheries following a reallocation of budgets.	5,937,000	-
(Section E) Decrease to gross programme spend for Marine and fisheries following a transfer to Environment Agency.	-	-102,000
(Section F) Increase in gross administration spend for Countryside and rural services for Forestry Commission.	100,000	-
(Section F) Increase in gross programme spend for Countryside and rural services for Forestry Commission.	1,297,000	-
(Section G) Decrease in gross administration spend for Departmental operating costs following a reallocation of budgets.	-	-111,434,000
(Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Natural England.	-	-3,997,000
(Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Environment Agency.	-	-3,307,000
(Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Joint Nature Conservation Committee.	-	-621,000
(Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew.	-	-110,000
(Section G) Increase in administration income for Departmental operating costs following a reallocation of budgets.	-	-96,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a reallocation of budgets.	-	-33,027,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Natural England.	-	-559,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Marine Management Organisation.	-	-1,930,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Joint Nature Conservation Committee.	-	-204,000

(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew.	-	-180,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Environment Agency.	-	-30,000
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Natural England.	3,997,000	-
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Environment Agency.	3,307,000	-
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Joint Nature Conservation Committee.	621,000	-
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew.	110,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Natural England.	2,158,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Environment Agency.	552,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Joint Nature Conservation Committee.	204,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew.	268,000	-
(Section J) Increase in gross programme spend for Marine and fisheries (ALB) (net) for Marine Management Organisation.	1,930,000	-
<b><u>Changes in expenditure offset by income</u></b>		
(Section A) Increase in gross programme spend for Food and farming offset by increase in programme income for Rural Payments Agency.	143,000,000	-143,000,000
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) offset by increase in programme income for Environment Agency.	35,000,000	-35,000,000



(Section I) Increase in gross programme spend for Protect the country from floods (ALB) (net) offset by increase in programme income for Environment Agency.	7,000,000	-7,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>661,702,000</b>	<b>-417,836,000</b>	<b>243,866,000</b>

**Resource AME****Control total changes**

(Section M) Decrease in gross programme spend for Improve the environment for decrease in the Metal Mines provision, due to a change in the discount rate.	-	-155,000,000	
(Section Q) Decrease in gross programme spend for Departmental operating costs for decrease in the Foot and Mouth Burial Sites provision, due to a change in the discount rate.	-	-85,000,000	
(Section Q) Decrease in gross programme spend for Departmental operating costs for potential changes in provisions.	-	-50,000,000	
(Section Q) Increase in gross programme spend for Departmental operating costs for potential impairments across the Defra Estate.	10,000,000	-	
(Section T) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency for potential impairments.	10,000,000	-	
<b>Total change in Resource AME (Voted)</b>	<b>20,000,000</b>	<b>-290,000,000</b>	<b>-270,000,000</b>

**Capital DEL****Control Total Changes**

(Section G) Increase in capital spend for Departmental operating costs following a reserve claim for EU Exit funding.	29,000,000	-	
(Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following an announcement in the Autumn Budget for Floods Regeneration and Growth fund for Environment Agency.	20,000,000	-	
(Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a Reserve claim for the Carlisle Flood Defences Scheme for Environment Agency.	1,920,000	-	

**Transfers of budgetary cover to/from other  
Government Departments**

(Section A) Decrease in capital spend for Food and farming following a transfer to Department for Business, Energy and Industrial Strategy for Mitigating greenhouse emissions in agriculture.

- -100,000

(Section G) Increase in capital spend for Departmental operating costs following a transfer from Ministry of Housing, Communities and Local Government following a transfer of Defra property assets to Homes and Communities Agency.

1,640,000 -

(Section G) Increase in capital spend for Departmental operating costs following a transfer from Department for Business, Energy and Industrial Strategy for GovTech Catalyst Programme.

250,000 -

**Transfers between resource spending and capital spending**

(Section B) Increase in capital spend for Improve the environment following a reclassification of research and development spend.

1,386,000 -

(Section C) Increase in capital spend for Protect the country from floods following a reclassification of research and development spend.

134,000 -

(Section D) Increase in capital spend for Animal and plant health following a reclassification of research and development spend.

2,212,000 -

(Section F) Increase in capital spend for Countryside and rural services following a transfer from resource.

512,000 -

(Section F) Increase in capital spend for Countryside and rural services following a reclassification of research and development spend for Forestry Commission.

274,000 -

(Section G) Increase in capital spend for Departmental operating costs following a transfer from resource.

22,000,000 -

(Section H) Increase in capital spend for Improve the environment (ALB) (net) following a transfer from resource for Environment Agency.

14,000,000 -

(Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a transfer from resource for Environment Agency.

34,000,000 -

**Transfers within the Department**

(Section A) Increase in capital spend for Food and farming following a reallocation of budgets.

5,070,000 -

(Section B) Increase in capital spend for Improve the environment following a reallocation of budgets.	705,000	-	
(Section D) Decrease in capital spend for Animal and plant health following a reallocation of budgets.	-	-32,000	
(Section E) Increase in capital spend for Marine and fisheries following a reallocation of budgets.	7,884,000	-	
(Section F) Increase in capital spend for Countryside and rural services for Forestry Commission following a reallocation of budgets.	1,053,000	-	
(Section G) Decrease in capital spend for Departmental operating costs following a reallocation of budgets.	-	-14,680,000	
(Section G) Decrease in capital spend for Departmental operating costs following a transfer to Natural England.	-	-4,543,000	
(Section G) Decrease in capital spend for Departmental operating costs following a transfer to Environment Agency.	-	-920,000	
(Section G) Decrease in capital spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew.	-	-200,000	
(Section H) Increase in capital spend for Improve the environment (ALB) (net) for Natural England.	4,543,000	-	
(Section H) Increase in capital spend for Improve the environment (ALB) (net) for Environment Agency.	920,000	-	
(Section H) Increase in capital spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew.	200,000	-	
<b><u>Changes in expenditure offset by income</u></b>			
(Section I) Decrease in capital spend for Protect the country from floods (ALB) (net) offset by decrease in capital income for Environment Agency.	7,000,000	-7,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>154,703,000</b>	<b>-27,475,000</b>	<b>127,228,000</b>
(Section W) Increase in gross programme spend for Food and farming offset by an increase in programme income, for Devolved Administrations.	95,001,000	-95,000,000	
<b>Total change in Non-Budget</b>	<b>95,001,000</b>	<b>-95,000,000</b>	<b>1,000</b>

**Net Cash Requirement**

Change to Net Cash Requirement	976,605,000	-	
<b>Total change in Net Cash Requirement</b>	<b>976,605,000</b>	<b>-</b>	<b>976,605,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	243,866,000	-	243,866,000
Capital	127,228,000	-	127,228,000
<b>Annually Managed Expenditure</b>			
Resource	-270,000,000	-	-270,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-26,134,000	-	-26,134,000
Capital	127,228,000	-	127,228,000
<b>Non-Budget Expenditure</b>	1,000		
<b>Net cash requirement</b>	976,605,000		

Amounts required in the year ending 31 March 2019 for expenditure by Department for Environment, Food and Rural Affairs on:

**Departmental Expenditure Limit:**Expenditure arising from:

Expenditure by Natural England and the Environment Agency. Represent forestry interests, encourage good forestry practice, sustainable forest management and conduct forest research. International policy, research, standard-setting and monitoring to support sustainable forestry. Land grants, countryside access and rights of way. Policy on commons, national parks and town and village greens. Environmental protection and conservation, maintain air and ozone quality, increase UK's environmental decontamination capabilities, deliver social, environmental and economic programmes; Maintain water quality and a resilient supply, support for management of inland waterways and obligations under the Water Act 2003 and Water Act 2014. Support terrestrial, marine, waterway environments and protection of water bodies. Reduction of charges for supply of water and provision of sewerage services to customers. Support protection of species, wildlife management, habitat protection and conservation. Support national and global biodiversity, geodiversity and research. Support for rural and regional development. Better waste management. Promotion and support for sustainable development, consumption and production. Supporting development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of EU schemes including disallowance. EU compensation payments to producers and support for agriculture. Champion hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries. Support bee and fish conservation and health, UK's responsibilities under the Convention on International Trade in Endangered Species (CITES) and fishing industry. Support keeping, movement tracing, international trade, health and welfare of animals, animal products and by-products, dairy hygiene and marketing. Support a sustainable, secure and healthy food supply; food labelling and composition policy.

Flood risk management and development implications, land drainage and sewerage. Exotic and endemic animal and plant disease policy portfolio and eradication. Regulatory systems for chemicals, veterinary medicines and pesticides. Radioactive waste management, pollution emergency response services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

Preparatory work in support of HM Government plans to exit the European Union. Specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; funding through Area-Based Grants; subscriptions and contributions to international organisations; international policy making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements. Voted Loans in relation to National Museums.

Income arising from:

Income from devolved administrations and European Commission (EC); delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from sale of carcasses and vaccines; income from licensing; regulatory income; approvals; investments; interest gained; donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grant; waste disposal; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

**Annually Managed Expenditure:**

Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification. Specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; revaluations and impairment losses; legacy and residual delivery body costs. Promotion of affordable insurance in relation to flood risk.

Income arising from:

Levies from the flood reinsurance; meat; dairy; forestry; horticulture; shellfish; fish; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys; EU funding; investments; reinsurance related and commercial income and interest gained.

**Non-Budget Expenditure:**

Expenditure arising from:

Payments to devolved administrations.

Income arising from:

Funding contributions to support delivery bodies.

**Department for Environment, Food and Rural Affairs** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
461,066	1,347,899	239,911	3,955	700,977	1,351,854	613,000	127,228	740,228
<i>Of which:</i>								
A Food and farming								
51,502	164,838	34,497	1,793	85,999	166,631	4,773	4,970	9,743
B Improve the environment								
26,399	294,909	30,503	41,439	56,902	336,348	23,267	2,091	25,358
C Protect the country from floods								
984	588	-	-134	984	454	134	134	268
D Animal and plant health								
10,001	144,952	35,100	6,516	45,101	151,468	9,596	2,180	11,776
E Marine and fisheries								
6,057	21,600	11,330	8,207	17,387	29,807	5,090	7,884	12,974
F Countryside and rural services								
8,135	126,060	100	472	8,235	126,532	34,458	1,839	36,297
G Departmental operating costs								
246,652	157,724	120,346	-15,816	366,998	141,908	66,459	32,547	99,006
H Improve the environment (ALB) (net)								
53,780	153,633	8,035	-7,612	61,815	146,021	38,823	19,663	58,486
I Protect the country from floods (ALB) (net)								
54,755	269,752	-	-33,950	54,755	235,802	430,400	55,920	486,320
J Marine and fisheries (ALB) (net)								
2,398	11,835	-	3,040	2,398	14,875	-	-	-
<b>Total Spending in DEL</b>								
		<b>239,911</b>	<b>3,955</b>			<b>127,228</b>		

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	214,022	-	-270,000	-	-55,978	16,000	-	16,000
<i>Of which:</i>								
M Improve the environment								
-	-44,015	-	-155,000	-	-199,015	-	-	-
Q Departmental operating costs								
-	50,403	-	-125,000	-	-74,597	-	-	-
T Protect the country from floods (ALB) (net)								
-	146,000	-	10,000	-	156,000	-	-	-
<b>Total Spending in AME</b>								
		-	-270,000				-	
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	10,000	-	1	-	10,001	-	-	-
<i>Of which:</i>								
W Food and farming								
-	10,000	-	1	-	10,001	-	-	-
<b>Total Non-Budget Spending</b>								
		-	1				-	
<b>Total for Estimate</b>								
		239,911	-266,044				127,228	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		239,911	-266,044				127,228	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,369,481</b>	<b>976,605</b>	<b>3,346,086</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
704,611	-3,634	700,977	3,982,341	-2,630,487	1,351,854	743,228	-3,000	740,228
<i>Of which:</i>								
A Food and farming								
86,299	-300	85,999	2,642,160	-2,475,529	166,631	9,743	-	9,743
B Improve the environment								
58,838	-1,936	56,902	346,714	-10,366	336,348	25,358	-	25,358
C Protect the country from floods								
984	-	984	454	-	454	268	-	268
D Animal and plant health								
45,101	-	45,101	245,346	-93,878	151,468	11,776	-	11,776
E Marine and fisheries								
17,387	-	17,387	65,485	-35,678	29,807	12,974	-	12,974
F Countryside and rural services								
9,535	-1,300	8,235	141,568	-15,036	126,532	36,297	-	36,297
G Departmental operating costs								
367,096	-98	366,998	141,908	-	141,908	102,006	-3,000	99,006
H Improve the environment (ALB) (net)								
61,815	-	61,815	146,021	-	146,021	58,486	-	58,486
I Protect the country from floods (ALB) (net)								
54,755	-	54,755	235,802	-	235,802	486,320	-	486,320
J Marine and fisheries (ALB) (net)								
2,398	-	2,398	14,875	-	14,875	-	-	-
K Countryside and rural services (ALB) (net)								
403	-	403	2,008	-	2,008	-	-	-
<b>Total Spending in DEL</b>								
<b>704,611</b>	<b>-3,634</b>	<b>700,977</b>	<b>3,982,341</b>	<b>-2,630,487</b>	<b>1,351,854</b>	<b>743,228</b>	<b>-3,000</b>	<b>740,228</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	44,022	-100,000	-55,978	16,000	-	16,000
<i>Of which:</i>								
L Food and farming								
-	-	-	36,801	-	36,801	-	-	-
M Improve the environment								
-	-	-	-99,015	-100,000	-199,015	-	-	-
N Animal and plant health								
-	-	-	3	-	3	-	-	-
O Marine and fisheries								
-	-	-	8	-	8	-	-	-
P Countryside and rural services								
-	-	-	-295	-	-295	-	-	-
Q Departmental operating costs								
-	-	-	-74,597	-	-74,597	-	-	-
R Food and farming (ALB) (net)								
-	-	-	3,780	-	3,780	16,000	-	16,000
S Improve the environment (ALB) (net)								
-	-	-	21,269	-	21,269	-	-	-
T Protect the country from floods (ALB) (net)								
-	-	-	156,000	-	156,000	-	-	-
U Marine and fisheries (ALB) (net)								
-	-	-	61	-	61	-	-	-
V Countryside and rural services (ALB) (net)								
-	-	-	7	-	7	-	-	-
<b>Total Spending in AME</b>								
-	-	-	44,022	-100,000	-55,978	16,000	-	16,000
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	1,499,001	-1,489,000	10,001	-	-	-
<i>Of which:</i>								
W Food and farming								
-	-	-	1,499,001	-1,489,000	10,001	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	1,499,001	-1,489,000	10,001	-	-	-
<b>Total for Estimate</b>								
704,611	-3,634	700,977	5,525,364	-4,219,487	1,305,877	759,228	-3,000	756,228
<i>Of which:</i>								
<b>Voted Expenditure</b>								
704,611	-3,634	700,977	5,525,364	-4,219,487	1,305,877	759,228	-3,000	756,228
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,032,987</b>	<b>-26,133</b>	<b>2,006,854</b>
<b>Net Capital Requirement</b>	<b>629,000</b>	<b>127,228</b>	<b>756,228</b>
<b>Accruals to cash adjustments</b>	<b>-292,506</b>	<b>875,510</b>	<b>583,004</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,204,904	-55,096	-1,260,000
Add cash grant-in-aid	997,887	80,606	1,078,493
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-108,001	-10,000	-118,001
New provisions and adjustments to previous provisions	-137,994	290,000	152,006
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-5,300	-	-5,300
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	100,000	570,000	670,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	65,806	-	65,806
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,369,481</b>	<b>976,605</b>	<b>3,346,086</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	698,663
<i>Less:</i>	
Administration DEL Income	-3,634
<b>Net Administration Costs</b>	<b>695,029</b>
Gross Programme Costs	6,046,742
<i>Less:</i>	
Programme DEL Income	-2,630,487
Programme AME Income	-100,000
Non-budget income	-1,490,665
<b>Net Programme Costs</b>	<b>1,825,590</b>
<b>Total Net Operating Costs</b>	<b>2,520,619</b>
<i>Of which:</i>	
Resource DEL	1,879,994
Capital DEL	500,430
Resource AME	116,859
Capital AME	15,000
Non-budget	8,336
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-515,430
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	1,665
Other adjustments	-10,001
<b>Total Resource Budget</b>	<b>1,996,853</b>
<i>Of which:</i>	
Resource DEL	2,052,831
Resource AME	-55,978
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,001
<b>Total Resource (Estimate)</b>	<b>2,006,854</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-2,634,121</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-3,632
<i>Of which:</i>	
A: Food and farming	-300
B: Improve the environment	-1,936
F: Countryside and rural services	-1,300
G: Departmental operating costs	-96
Other Income	-2
<i>Of which:</i>	
G: Departmental operating costs	-2
Total Administration	<u>-3,634</u>
Programme	
EU Grants Received	-2,467,281
<i>Of which:</i>	
A: Food and farming	-2,461,160
D: Animal and plant health	-843
E: Marine and fisheries	-5,278
Sales of Goods and Services	-163,184
<i>Of which:</i>	
A: Food and farming	-14,359
B: Improve the environment	-10,366
D: Animal and plant health	-93,035
E: Marine and fisheries	-30,400
F: Countryside and rural services	-15,024
Interest and Dividends	-12
<i>Of which:</i>	
F: Countryside and rural services	-12
Other Grants	-10
<i>Of which:</i>	
A: Food and farming	-10
Total Programme	<u>-2,630,487</u>
<b>Voted Resource AME</b>	<b>-100,000</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-100,000
<i>Of which:</i>	
M: Improve the environment	-100,000
Total Programme	<u>-100,000</u>
<b>Total Voted Resource Income</b>	<b><u>-2,734,121</u></b>

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**Part III: Note B - Analysis of Departmental Income**

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	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Capital DEL</b>	<b>-3,000</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-3,000
<i>Of which:</i>	
G: Departmental operating costs	-3,000
Total Programme	-3,000
<b>Total Voted Capital Income</b>	<b>-3,000</b>

### Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-1,665	-1,665	-1,665	-1,665
<b>Total</b>	-	-	-1,665	-1,665	-1,665	-1,665

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Thames Tideway Tunnel	-	-	-465	-465	-465	-465
Bovine Tuberculosis	-	-	-1,200	-1,200	-1,200	-1,200
<b>Total</b>	-	-	-1,665	-1,665	-1,665	-1,665

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Clare Moriarty
<b>Additional Accounting Officers:</b>	Ian Gambles for sections F, P (Forestry Commission)
<b>Executive Agency Accounting Officers:</b>	
Chris Hadkiss	Animal and Plant Health Agency
Paul Caldwell	Rural Payments Agency
Professor Peter Borriello	Veterinary Medicines Directorate
Tom Karsten	Centre for Environment, Fisheries and Aquaculture Science

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Jane King	Agriculture & Horticulture Development Board
Tony Smith	Consumer Council for Water
Sir James Bevan	Environment Agency
Andy Bord	Flood Re
Marcus Yeo	Joint Nature Conservation Committee
John Tuckett	Marine Management Organisation
John Everitt	National Forest Company
Marian Spain	Natural England
Richard Deverell	Royal Botanic Gardens, Kew
Marcus Coleman	Sea Fish Industry Authority

Clare Moriarty has personal responsibility for the proper presentation of the Department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.



### Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
R	Agriculture & Horticulture Development Board	3,780	16,000	-
H	Consumer Council for Water	5,245	-	5,527
H,I,S,T	Environment Agency	453,191	523,224	908,678
T	Flood Re	100,000	-	-
H	Joint Nature Conservation Committee	9,219	767	10,066
J	Marine Management Organisation	17,273	-	27,700
K,V	National Forest Company	2,418	-	2,531
H	Natural England	82,167	4,945	88,184
H	Royal Botanic Gardens, Kew	25,840	15,870	35,807
U	Sea Fish Industry Authority	61	-	-
<b>Total</b>		<b>699,194</b>	<b>560,806</b>	<b>1,078,493</b>

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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A to G - DEL	Payments for Committees and Tribunals	58

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## Part III: Note J - Staff Benefits

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The Department operates an Employee Discount Scheme, which provides staff access via a secure login to a website that gives them access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee. Under the new agreed Crown Commercial Services Employee Benefits Framework that was implemented for Defra in August 2016 this service is provided at zero cost to the Department.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
A liability is expected to arise to meet the shortfall in EA pensions as a result of staff transferring from EA to the Core Department.	30,000
Defra is responsible for recovery following an incident involving the deliberate release of highly toxic chemical materials. Defra is therefore heavily involved in the recovery work in Salisbury and in particular the decontamination of nine sites in and around the city. Defra led activity at the sites will continue until they are deemed safe by the Government's Decontamination Science Assurance Group and returned back to the local authority for the return to public use. The extent of these activities and the amount of waste generated is uncertain, therefore, a provision has not been recognised, with a contingent liability of £18 million instead being appropriate.	18,000
There is a potential £14.3 million liability for mine water remediation work at Nent Haggs. Planning permission has been applied for the scheme to go ahead and any liability is dependent on the outcome of this application.	14,300
Rural Payments Agency (RPA) has a potential liability for further amounts payable on some of the part payment claims in the assessed populations of up to £13 million. There is more uncertainty of the potential for, and the valuation of these additional payments and they are therefore disclosed as a contingent liability. In accordance with the RPA accounting policies the European Commission (the Commission) funding for these claims will be recognised as income as these additional payments are recognised.	13,000
Small potential liabilities against the Defra group.	4,800
As part of the revised contract with Defra's facilities management providers it has been agreed that under certain conditions arising from the rationalisation of the estate and subsequent reduction in demand, any restructuring costs such as redundancies or early retirement will be recharged to the Core Department.	Unquantifiable
In addition to the provision for dilapidations where Defra leases properties from landlords, there remains a potential liability for dilapidations where Defra occupies properties leased by other government departments under a memorandum of terms of occupation (MOTO) agreement. The potential for and the value of a dilapidation claim for these properties is more uncertain, hence is disclosed as a contingent liability, rather than as a provision.	Unquantifiable
RPA is currently in receipt of appeals from scheme claimants of claims covering the Basic Payment Scheme, Single Payment Scheme and trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments.	Unquantifiable
HM Government guarantee for EU funding streams as announced in August and October 2016. Defra's responsibility covers CAP Pillar 1, CAP Pillar 2, European Maritime and Fisheries Fund (EMFF) and LIFE.	Unquantifiable

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
<p>The European Commission can apply financial corrections if Defra (through the RPA) does not comply with European Commission regulations for payments funded by the European Agricultural Guarantee Fund. Any amounts disallowed (and hence funded by Defra instead) will depend on the assessed severity of the breach of regulations and on subsequent clarification negotiations with the European Commission in accordance with the European Commission's clearance of accounts procedure. There is an ongoing potential liability in respect of financial corrections which is unquantifiable.</p>	Unquantifiable
<p>The department is currently involved in a number of ongoing judicial review cases.</p>	Unquantifiable

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**Part III: Note L - International Subscriptions**

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
A4 - DEL	United Nations Environment Programme - International Environment	3,300
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste	7,670

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### Part III: Note M - Replacement for Trust Statement

It is expected that the following taxes, fines, penalties and charges will be paid over to the Consolidated Fund and are excluded from the Departments consolidated accounts.

£'000

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Taxes, fines and charges

Rural Payments Agency

10,000

Environment Agency

11

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**Total:**

**10,011**

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# HM Revenue and Customs

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Movements in HMRC Administration resulting from budget movements between HMRC and other Government departments, additional funding received for Autumn Budget 2018 and funding from the Reserve.	139,989,000	-1,102,000	
(Section A) Increase in HMRC Administration resulting from additional funding received for EU exit.	191,600,000		
(Section B) Increase in VOA Administration resulting from additional funding received for Reval 21 and decrease from virements.	7,500,000	-2,470,000	
<b>Total change in Resource DEL (Voted)</b>	<b>339,089,000</b>	<b>-3,572,000</b>	<b>335,517,000</b>
(Section E) Increase in Child Benefit.	423,774,000		
(Section F) Reduction in Tax Free Childcare.		-101,782,000	
(Section G) Increase in Stakeholder Pensions and Reduction in Gift Aid Relief on Micro Donations.	6,375,000	-4,000,000	
(Section H) Reduction in Lifetime ISA.		-167,375,000	
(Section I) Increase in HMRC Administration.	25,017,000		
(Section J) Reduction in VOA - Payments of rates to LAs on behalf of certain bodies.		-2,979,000	
(Section L) Increase in Utilised Provisions.		-22,838,000	
<b>Total change in Resource AME (Voted)</b>	<b>455,166,000</b>	<b>-298,974,000</b>	<b>156,192,000</b>
(Section M) Increase in Personal Tax Credit.	20,083,000		
(Section N) Movements in Other Reliefs and Allowances.	830,755,000	-60,744,000	
<b>Total change in Resource AME (Non-Voted)</b>	<b>850,838,000</b>	<b>-60,744,000</b>	<b>790,094,000</b>

(Section A) Movements in HMRC Administration resulting from budget movements between HMRC and other Government departments, additional funding received for Autumn Budget 2018 and funding from the Reserve.	62,314,000	-3,967,000	
(Section A) Increase in HMRC Administration resulting from additional funding received for EU exit.	67,400,000		
(Section B) Increase in VOA Administration resulting from additional funding received for Reval 21, and decrease from budget transfer to other Government Departments.	1,500,000	-1,180,000	
<b>Total change in Capital DEL (Voted)</b>	<b>131,214,000</b>	<b>-5,147,000</b>	<b>126,067,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in working capital.	621,214,000		
<b>Total change in Net Cash Requirement</b>	<b>621,214,000</b>	<b>-</b>	<b>621,214,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	335,517,000	-	335,517,000
Capital	126,067,000	-	126,067,000
<b>Annually Managed Expenditure</b>			
Resource	156,192,000	790,094,000	946,286,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	491,709,000	790,094,000	1,281,803,000
Capital	126,067,000	-	126,067,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>621,214,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by HM Revenue and Customs on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances, loans, entitlements, regulatory and verification schemes.

Delivering policies held by other government departments, assistance to devolved administrations and public bodies.

Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office. Payments for the HMRC National Museum and grants to the voluntary and community sector.

International Tax Cooperation Agreements, customs controls, overseas tax administration, Official Development Assistance and support of projects abroad.

Providing shared services, Revenue and Customs Digital Technology Services Limited, services provided to third parties and provision of trade information.

Administration of the National Insurance Funds for Great Britain and Northern Ireland.

Exiting the European Union.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

## Part I (Continued)

### Income arising from:

Tax reliefs, entitlements, levies, regulatory and verification schemes.

Recovery of law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, transaction fees and excess cash receipts.

Services provided to the Valuation Office Agency, Revenue and Customs Digital Technology Services Limited, other government departments, devolved administrations, other bodies and international parties and providing shared services.

Charges made for attendance of officers, international commitments, travel expenses, use of cars and rent.

Sales of assets, information, publications, statistical services, certificates and other services.

The Asset Recovery Incentivisation Scheme and other receipts. Recovery of administration costs of the National Insurance Funds, collection of National Insurance contributions.

Income arising from contributions to programmes conducted on behalf of government.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts, losses on asset revaluation and exchange rate movements. Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to debt recovery.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

#### Income arising from:

Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

**HM Revenue and Customs** will account for this Estimate.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
851,158	2,601,099	62,779	272,738	913,937	2,873,837	249,800	126,067	375,867
<i>Of which:</i>								
A HMRC Administration								
837,158	2,433,798	62,779	244,870	899,937	2,678,668	240,800	125,747	366,547
B VOA Administration								
-	151,301	-	5,030	-	156,331	9,000	320	9,320
C Utilised Provisions								
14,000	16,000	-	22,838	14,000	38,838	-	-	-
<b>Total Spending in DEL</b>								
		<b>62,779</b>	<b>272,738</b>			<b>126,067</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	12,449,673	-	156,192	-	12,605,865	10	-	10
<i>Of which:</i>								
E Child Benefit								
-	11,545,513	-	423,774	-	11,969,287	10	-	10
F Tax Free Childcare								
-	247,669	-	-101,782	-	145,887	-	-	-
G Providing payments in lieu of tax relief to certain bodies								
-	95,071	-	2,375	-	97,446	-	-	-
H Lifetime ISA								
-	480,000	-	-167,375	-	312,625	-	-	-
I HMRC Administration								
-	30,000	-	25,017	-	55,017	-	-	-
J VOA - Payments of rates to LAs on behalf of certain bodies								
-	79,430	-	-2,979	-	76,451	-	-	-
L Utilised Provisions								
-	-30,010	-	-22,838	-	-52,848	-	-	-
<b>Non Voted Expenditure</b>								
-	27,309,769	-	790,094	-	28,099,863	-	-	-
<i>Of which:</i>								
M Personal Tax Credit								
-	23,455,000	-	20,083	-	23,475,083	-	-	-
N Other Reliefs and Allowances								
-	3,854,769	-	770,011	-	4,624,780	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>946,286</b>			<b>-</b>		

**Part II: Changes Proposed (Continued)**

£'000

Present		Net Resources		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
		62,779	1,219,024				126,067	
<i>Of which:</i>								
Voted Expenditure							126,067	
		62,779	428,930					
Non Voted Expenditure								
		-	790,094					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>15,795,966</b>	<b>621,214</b>	<b>16,417,180</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
946,897	-32,960	913,937	3,049,090	-175,253	2,873,837	391,083	-15,216	375,867
<i>Of which:</i>								
A HMRC Administration								
932,897	-32,960	899,937	2,811,364	-132,696	2,678,668	381,763	-15,216	366,547
B VOA Administration								
-	-	-	198,888	-42,557	156,331	9,320	-	9,320
C Utilised Provisions								
14,000	-	14,000	38,838	-	38,838	-	-	-
<b>Non-voted expenditure</b>								
52,174	-	52,174	234,826	-	234,826	-	-	-
<i>Of which:</i>								
D National Insurance Fund								
52,174	-	52,174	234,826	-	234,826	-	-	-
<b>Total Spending in DEL</b>								
999,071	-32,960	966,111	3,283,916	-175,253	3,108,663	391,083	-15,216	375,867
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	12,610,478	-4,613	12,605,865	10	-	10
<i>Of which:</i>								
E Child Benefit								
-	-	-	11,969,287	-	11,969,287	10	-	10
F Tax Free Childcare								
-	-	-	145,887	-	145,887	-	-	-
G Providing payments in lieu of tax relief to certain bodies								
-	-	-	97,446	-	97,446	-	-	-
H Lifetime ISA								
-	-	-	312,625	-	312,625	-	-	-
I HMRC Administration								
-	-	-	55,017	-	55,017	-	-	-
J VOA - Payments of rates to LAs on behalf of certain bodies								
-	-	-	81,064	-4,613	76,451	-	-	-
K VOA Administration								
-	-	-	2,000	-	2,000	-	-	-
L Utilised Provisions								
-	-	-	-52,848	-	-52,848	-	-	-

**Part II: Revised subhead detail including additional provision (Continued)**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>		<b>Programme</b>				
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Non-voted expenditure</b>								
-	-	-	28,099,863	-	28,099,863	-	-	-
<i>Of which:</i>								
M Personal Tax Credit								
-	-	-	23,475,083	-	23,475,083	-	-	-
N Other Reliefs and Allowances								
-	-	-	4,624,780	-	4,624,780	-	-	-
<b>Total Spending in AME</b>								
-	-	-	40,710,341	-4,613	40,705,728	10	-	10
<b>Total for Estimate</b>								
999,071	-32,960	966,111	43,994,257	-179,866	43,814,391	391,093	-15,216	375,877
<i>Of which:</i>								
<b>Voted Expenditure</b>								
946,897	-32,960	913,937	15,659,568	-179,866	15,479,702	391,093	-15,216	375,877
<b>Non Voted Expenditure</b>								
52,174	-	52,174	28,334,689	-	28,334,689	-	-	-



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>43,498,699</b>	<b>1,281,803</b>	<b>44,780,502</b>
<b>Net Capital Requirement</b>	<b>249,810</b>	<b>126,067</b>	<b>375,877</b>
<b>Accruals to cash adjustments</b>	<b>-355,774</b>	<b>3,438</b>	<b>-352,336</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-351,372	-50,000	-401,372
New provisions and adjustments to previous provisions	-32,000	-25,017	-57,017
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,412	-	-2,412
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	326,661	326,661
Increase (-) / Decrease (+) in creditors	-	-271,044	-271,044
Use of provisions	30,010	22,838	52,848
<b>Removal of non-voted budget items</b>	<b>-27,596,769</b>	<b>-790,094</b>	<b>-28,386,863</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-27,596,769	-790,094	-28,386,863
<b>Net Cash Requirement</b>	<b>15,795,966</b>	<b>621,214</b>	<b>16,417,180</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	985,071
<i>Less:</i>	
Administration DEL Income	-32,960
<b>Net Administration Costs</b>	<b>952,111</b>
Gross Programme Costs	44,008,267
<i>Less:</i>	
Programme DEL Income	-175,253
Programme AME Income	-4,613
Non-budget income	-200
<b>Net Programme Costs</b>	<b>43,828,201</b>
<b>Total Net Operating Costs</b>	<b>44,780,312</b>
<i>Of which:</i>	
Resource DEL	4,021,936
Capital DEL	-
Resource AME	40,758,576
Capital AME	-
Non-budget	-200
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200
Other adjustments	-10
<b>Total Resource Budget</b>	<b>44,780,502</b>
<i>Of which:</i>	
Resource DEL	4,074,774
Resource AME	40,705,728
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>44,780,502</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-208,213</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-32,960
<i>Of which:</i>	
A: HMRC Administration	-32,960
Total Administration	<u>-32,960</u>
Programme	
Sales of Goods and Services	-175,253
<i>Of which:</i>	
A: HMRC Administration	-132,696
B: VOA Administration	-42,557
Total Programme	<u>-175,253</u>
<b>Voted Resource AME</b>	<b>-4,613</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-4,613
<i>Of which:</i>	
J: VOA - Payments of rates to LAs on behalf of certain bodies	-4,613
Total Programme	<u>-4,613</u>
<b>Total Voted Resource Income</b>	<b><u>-212,826</u></b>
<b>Voted Capital DEL</b>	<b>-15,216</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-15,216
<i>Of which:</i>	
A: HMRC Administration	-15,216
Total Programme	<u>-15,216</u>
<b>Total Voted Capital Income</b>	<b><u>-15,216</u></b>

### Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-	-	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-</b>	<b>-</b>	<b>-200</b>	<b>-200</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bank Interest and Compensation	-200	-200	-	-	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-</b>	<b>-</b>	<b>-200</b>	<b>-200</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Sir Jonathan Thompson (Principal Accounting Officer)
<b>Executive Agency Accounting Officers:</b>	Melissa Tatton for sections B, J and K (Chief Executive of the Valuation Office Agency)

Sir Jonathan Thompson (Principal Accounting Officer) has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.



# HM Treasury

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A Core Treasury an increase of £85,183,000 comprising Reserve claims for Decommissioning Relief Deeds (£43,250,000), Bank Mellat (£6,600,000), exiting the EU (£24,800,000), Financial Management Reform (£1,240,000), OSCAR II £3,600,000, loss of IFUL income £4,000,000 and £500,000 for exchange rate fluctuations.	85,183,000		
Section C Government Internal Audit Agency an increase of £2,710,000 from the Reserve to fund expansion of the Agency.	2,710,000		
Section D Office of Tax Simplification an increase of £231,000.	231,000		
Section K Asian Infrastructure Investment Bank an increase of £556,000 funded by a transfer from the FCO Prosperity Fund	556,000		
Section L National Infrastructure Commission a reduction of £400,000 to offset an increase in capital spending.		-400,000	
Section M UK Government Investments an increase of £2,550,000 funded by transfers from Department of Education of £999,000, Ministry of Defence of £728,000 and Ministry of Housing and Local Government of £325,000.	2,550,000		
Departmental Unallocated Provision a reduction of £1,500,000 following the transfer of provision to Section A.		-1,500,000	
<b>Total change in Resource DEL (Voted)</b>	<b>91,230,000</b>	<b>-1,900,000</b>	<b>89,330,000</b>
Section O Provisions a net increase of £49,000,000 comprising use of existing and creation of new provisions.	49,000,000		

Section P UK Coinage manufacturing costs an increase of £9,000,000	9,000,000		
Section Q UK coinage metal costs a net reduction of 200,000 comprising an increase in spending of £9,800,000 offset by increased income of £10,000,000.		-200,000	
Section U Sale of shares a reduction of £446,775,000 arising from the gain on sale of RBS shares.		-446,775,000	
Section W Assistance to financial institutions a net increase of £11,819,810,000 mainly due to a forecast reduction in the fair value of the Bank of England Asset Purchase Facility Fund.	11,819,810,000		
Section Y Financial Services Compensation Scheme an increase of £49,000,000 to reflect the latest forecast of spending.	49,000,000		
Section Z UK Asset Resolution an increase of £125,000,000 to reflect the latest forecast of spending.	125,000,000		
Section AC UK Government Investments an increase of £1,000,000 for work undertaken for RBS and UK Asset Resolution.	1,000,000		
Money Advice Service a reduction of £1,000 to reflect the Machinery of Government transfer to the Single Financial Guidance Body.		-1,000	
<b>Total change in Resource AME (Voted)</b>	<b>12,052,810,000</b>	<b>-446,976,000</b>	<b>11,605,834,000</b>

Section A Core Treasury a decrease of £135,462,000 following the transfer of £75,000,000 to Section F Infrastructure Finance Unit Limited, £40,000,000 reduction following the reprofiling of spending on the Charging Infrastructure Investment Fund, £17,252,000 to Section K Asian Infrastructure Investment Fund, £400,000 to Section L National Infrastructure Commission, a transfer to Department for Education of £62,000 and a reduction of £2,748,000 from the reprofiling of the Digital Infrastructure Investment Fund.

-135,462,000

Section F Infrastructure Finance Unit Limited an increase of £75,000,000 for forecast spending on the Digital Infrastructure Investment Fund.

75,000,000

Section K Asian Infrastructure Investment Bank an increase of £17,252,000 to cover exchange rate fluctuations transferred from Section A.

17,252,000



Section L National Infrastructure Commission an increase of £400,000 transferred from Section A.	400,000		
<b>Total change in Capital DEL (Voted)</b>	<b>92,652,000</b>	<b>-135,462,000</b>	<b>-42,810,000</b>
Section S Investment in the Bank of England an increase of £1,200,000,000 to cover a capital injection.	1,200,000,000		
Section U Sale of shares a reduction of £2,393,000,000 arising from the sale of RBS shares.		-2,393,000,000	
Section W Assistance to financial institutions a reduction of £24,500,000 due to a working capital loan facility no longer being required.		-24,500,000	
Section Z UK Asset Resolution a reduction of £875,500,000 to reflect the latest forecast of loan repayments.		-875,500,000	
Money Advice Service a reduction of £250,000 to reflect the Machinery of Government transfer to the Single Financial Guidance Body.		-250,000	
<b>Total change in Capital AME (Voted)</b>	<b>1,200,000,000</b>	<b>-3,293,250,000</b>	<b>-2,093,250,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-1,756,645,000	
<b>Total change in Net Cash Requirement</b>		<b>-1,756,645,000</b>	<b>-1,756,645,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	89,330,000	-	89,330,000
Capital	-42,810,000	-	-42,810,000
<b>Annually Managed Expenditure</b>			
Resource †	11,605,834,000	-	11,605,834,000
Capital †	-2,093,250,000	-	-2,093,250,000
<b>Total Net Budget</b>			
Resource	11,695,164,000	-	11,695,164,000
Capital	-2,136,060,000	-	-2,136,060,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-1,756,645,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by HM Treasury on:

**Departmental Expenditure Limit:**Expenditure arising from:

Spending by core Treasury on economic, financial and related administration, including exiting the EU, illegal money lending, breaches of financial sanctions, consumer credit policy, infrastructure finance (including spending under the International Development Act 2002) and the provision of guarantees. Spending arising from the purchase and sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration.

Spending by the Debt Management Office, including administration of the Public Works Loan Board, the Commission for the Reduction of National Debt and operational services for HM Treasury, other government departments and the Bank of England.

Spending by the Government Internal Audit Agency on audit services. Spending by the National Infrastructure Commission on the provision of advice on infrastructure projects.

Spending on Treasury related bodies including the Office of Tax Simplification, Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations and UK Government Investments Limited.

Depreciation and other non-cash items falling in DEL.

## Part I (continued)

### Income arising from:

recoveries in respect of administration of the Treasury, including income from tenants, recharges for work on financial stability issues, income from financial regulators, fees and charges for the provision of guarantees, dividends, training courses and other services; charges for services provided by the Government Social Research Unit; recoveries in respect of Honours and Dignities; income in respect of insurance sponsorship and supervision responsibilities; amounts arising from loans, including repayments, interest and fees; sale of shares and debt royalties, sale of publications, assets and redundant capital items, administration of Pool Re and other related bodies; and European Fast Stream income from the Cabinet Office.

Income due to the Debt Management Office for charges for services provided to other government departments and organisations, advertising costs, stock exchange listings, data provision, rentals in respect of operating leases, the management and administration of certain public and private funds and provision of a lending service to local authorities, income from the administration of carbon dioxide reduction schemes and the Gilt Purchase and Sale Service.

Income due to the Government Internal Audit Agency and the National Infrastructure Commission for charges for services provided to other government departments and other organisations.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution of finished coins and actions to protect the integrity of coinage.

Costs related to investment in and financial assistance to financial institutions and non-financial organisations, businesses and individuals including credit easing, provision of guarantees, warranties and indemnities, infrastructure finance (including spending under the International Development Act 2002) and spending on Help to Buy ISA.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme, those in respect of economic, financial and related administration and decommissioning relief agreements.

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body), the Sovereign Grant to the Royal Household, UK Asset Resolution Limited and Help to Buy (HMT) Limited.

Non-cash items falling within AME.

#### Income arising from:

transactions with financial institutions and public and private organisations, businesses and individuals including interest, fees and charges, dividends, loan repayments, sale of assets and other capital items.

**HM Treasury** will account for this Estimate.

† Policy responsibility for the debt advice transferred to the Department for Work and Pensions on 1 January 2019. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Annually Managed Expenditure - Resource is decreased by £ 1,000;
- (b) Annually Managed Expenditure - Capital is decreased by £ 250,000.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
145,812	19,398	44,330	45,000	190,142	64,398	224,000	-42,810	181,190
<i>Of which:</i>								
A Core Treasury								
107,481	5,686	40,739	44,444	148,220	50,130	138,246	-135,462	2,784
C Government Internal Audit Agency								
350	-	2,710	-	3,060	-	-	-	-
D Office of Tax Simplification								
730	-	231	-	961	-	-	-	-
F Infrastructure Finance Unit Limited (Net)								
-	1	-	-	-	1	-	75,000	75,000
K Asian Infrastructure Investment Bank								
-	9,400	-	556	-	9,956	80,000	17,252	97,252
L National Infrastructure Commission								
5,000	-	-400	-	4,600	-	300	400	700
M UK Government Investments Limited (Net)								
12,719	-	2,550	-	15,269	-	-	-	-
Departmental Unallocated Provision								
1,500	-	-1,500	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
		<b>44,330</b>	<b>45,000</b>			<b>-42,810</b>		

## Spending in Annually Managed Expenditure (AME)

<b>Voted Expenditure</b>								
-	-387,116	-	11,605,834	-	11,218,718	-6,433,800	-2,093,250	-8,527,050
<i>Of which:</i>								
O Provisions								
-	-500	-	49,000	-	48,500	-	-	-
P UK Coinage manufacturing costs								
-	2,500	-	9,000	-	11,500	-	-	-
Q UK Coinage metal costs								
-	-8,800	-	-200	-	-9,000	-	-	-
S Investment in the Bank of England								
-	-50,000	-	-	-	-50,000	-	1,200,000	1,200,000
U Sale of shares								
-	-	-	-446,775	-	-446,775	-	-2,393,000	-2,393,000
W Assistance to financial institutions								
-	-	-	11,819,810	-	11,819,810	24,500	-24,500	-
Y Financial Services Compensation Scheme (Net)								
-	-50,000	-	49,000	-	-1,000	250	-	250
Z UK Asset Resolution Limited (Net)								
-	-275,000	-	125,000	-	-150,000	-6,600,000	-875,500	-7,475,500
AC UK Government Investments Limited (Net)								

-	-	-	1,000	-	1,000	-	-	-
Money Advice Service (formerly Consumer Financial Education Body) (Net)								
-	1	-	-1	-	-	250	-250	-
<b>Total Spending in AME</b>								
						<b>-2,093,250</b>		
<b>Total for Estimate</b>								
						<b>-2,136,060</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
						<b>-2,136,060</b>		
<b>Non Voted Expenditure</b>								
						<b>-</b>		
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>-4,504,828</b>	<b>-1,756,645</b>	<b>-6,261,473</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
246,086	-55,944	190,142	87,310	-22,912	64,398	496,018	-314,828	181,190
<i>Of which:</i>								
A Core Treasury								
168,279	-20,059	148,220	72,142	-22,012	50,130	3,784	-1,000	2,784
B Debt Management Office								
17,031	-2,000	15,031	5,210	-900	4,310	5,452	-	5,452
C Government Internal Audit Agency								
36,945	-33,885	3,060	-	-	-	-	-	-
D Office of Tax Simplification								
961	-	961	-	-	-	-	-	-
E Office for Budget Responsibility (Net)								
3,000	-	3,000	-	-	-	-	-	-
F Infrastructure Finance Unit Limited (Net)								
-	-	-	1	-	1	75,000	-	75,000
G IUK Investments Limited (Net)								
-	-	-	-	-	-	1	-	1
H IUK Investments Holdings Limited (Net)								
-	-	-	-	-	-	1	-	1
I HM Treasury UK Sovereign SUKUK plc (Net)								
-	-	-	1	-	1	-	-	-
J Royal Mint Advisory Committee on the design of coins (Net)								
1	-	1	-	-	-	-	-	-
K Asian Infrastructure Investment Bank								
-	-	-	9,956	-	9,956	411,080	-313,828	97,252
L National Infrastructure Commission								
4,600	-	4,600	-	-	-	700	-	700
M UK Government Investments Limited (Net)								
15,269	-	15,269	-	-	-	-	-	-
<i>Departmental Unallocated Provision</i>								
-	-	-	-	-	-	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	7,300	-	7,300	-	-	-
<i>Of which:</i>								
N Banking and gilts registration services								
-	-	-	7,300	-	7,300	-	-	-
<b>Total Spending in DEL</b>								
<b>246,086</b>	<b>-55,944</b>	<b>190,142</b>	<b>94,610</b>	<b>-22,912</b>	<b>71,698</b>	<b>496,018</b>	<b>-314,828</b>	<b>181,190</b>

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	11,526,676	-307,958	11,218,718	-6,134,050	-2,393,000	-8,527,050
<i>Of which:</i>								
O Provisions								
-	-	-	48,500	-	48,500	-	-	-
P UK Coinage manufacturing costs								
-	-	-	11,500	-	11,500	-	-	-
Q UK Coinage metal costs								
-	-	-	11,000	-20,000	-9,000	-	-	-
R Royal Mint dividend								
-	-	-	-	-4,000	-4,000	-	-	-
S Investment in the Bank of England								
-	-	-	-	-50,000	-50,000	1,200,000	-	1,200,000
T Administration of the Equitable Life Payments Scheme								
-	-	-	250	-	250	-	-	-
U Sale of shares								
-	-	-	-446,775	-	-446,775	-	-2,393,000	-2,393,000
V Loans to Ireland								
-	-	-	-	-83,768	-83,768	-	-	-
W Assistance to financial institutions								
-	-	-	11,970,000	-150,190	11,819,810	-	-	-
X Sovereign Grant funding of Royal Household (Net)								
-	-	-	82,200	-	82,200	3,200	-	3,200
Y Financial Services Compensation Scheme (Net)								
-	-	-	-1,000	-	-1,000	250	-	250
Z UK Asset Resolution Limited (Net)								
-	-	-	-150,000	-	-150,000	-7,475,500	-	-7,475,500
AA Help to Buy (HMT) Limited (Net)								
-	-	-	1	-	1	-	-	-
AB Help to Buy ISA								
-	-	-	-	-	-	138,000	-	138,000
AC UK Government Investments Limited (Net)								
-	-	-	1,000	-	1,000	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	4,859	-1,000	3,859	-	-	-
<i>Of which:</i>								
AD Royal Household Pensions								
-	-	-	4,500	-1,000	3,500	-	-	-
AE Civil List								
-	-	-	359	-	359	-	-	-
<b>Total Spending in AME</b>								
-	-	-	11,531,535	-308,958	11,222,577	-6,134,050	-2,393,000	-8,527,050

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Administration		Resources			Capital			
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
246,086	-55,944	190,142	11,626,145	-331,870	11,294,275	-5,638,032	-2,707,828	-8,345,860
<i>Of which:</i>								
<b>Voted Expenditure</b>								
246,086	-55,944	190,142	11,613,986	-330,870	11,283,116	-5,638,032	-2,707,828	-8,345,860
<b>Non Voted Expenditure</b>								
-	-	-	12,159	-1,000	11,159	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>-210,747</b>	<b>11,695,164</b>	<b>11,484,417</b>
<b>Net Capital Requirement</b>	<b>-6,209,800</b>	<b>-2,136,060</b>	<b>-8,345,860</b>
<b>Accruals to cash adjustments</b>	<b>1,926,878</b>	<b>-11,315,749</b>	<b>-9,388,871</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	6,823,374	623,201	7,446,575
Add cash grant-in-aid	97,919	2,550	100,469
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,215	-11,970,000	-11,975,215
New provisions and adjustments to previous provisions	-	-49,000	-49,000
Departmental Unallocated Provision	-1,500	1,500	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-	-200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-20,000	-	-20,000
Increase (+) / Decrease (-) in debtors	-5,000,000	76,000	-4,924,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	32,500	-	32,500
<b>Removal of non-voted budget items</b>	<b>-11,159</b>	<b>-</b>	<b>-11,159</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-10,800	-	-10,800
Other adjustments	-359	-	-359
<b>Net Cash Requirement</b>	<b>-4,504,828</b>	<b>-1,756,645</b>	<b>-6,261,473</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	245,586
<i>Less:</i>	
Administration DEL Income	-55,944
<b>Net Administration Costs</b>	<b>189,642</b>
Gross Programme Costs	11,769,332
<i>Less:</i>	
Programme DEL Income	-336,740
Programme AME Income	-308,958
Non-budget income	-133,499
<b>Net Programme Costs</b>	<b>10,990,135</b>
<b>Total Net Operating Costs</b>	<b>11,179,777</b>
<i>Of which:</i>	
Resource DEL	261,340
Capital DEL	-313,828
Resource AME	11,223,077
Capital AME	142,687
Non-budget	-133,499
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	171,141
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	133,499
Other adjustments	-
<b>Total Resource Budget</b>	<b>11,484,417</b>
<i>Of which:</i>	
Resource DEL	261,840
Resource AME	11,222,577
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>11,484,417</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-78,856</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-55,944
<i>Of which:</i>	
A Core Treasury	-20,059
B Debt Management Office	-2,000
C Government Internal Audit Agency	-33,885
Total Administration	-55,944
Programme	
Sales of Goods and Services	-22,912
<i>Of which:</i>	
A Core Treasury	-22,012
B Debt Management Office	-900
Total Programme	-22,912
<b>Voted Resource AME</b>	<b>-307,958</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-20,000
<i>Of which:</i>	
Q UK Coinage metal costs	-20,000
Interest and Dividends	-287,958
<i>Of which:</i>	
R Royal Mint dividend	-4,000
S Investment in the Bank of England	-50,000
V Loans to Ireland	-83,768
W Assistance to financial institutions	-150,190
Total Programme	-307,958
<b>Total Voted Resource Income</b>	<b>-386,814</b>
<b>Voted Capital DEL</b>	<b>-314,828</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-1,000
<i>Of which:</i>	
A Core Treasury	-1,000
Other Grants	-313,828
<i>Of which:</i>	
K Asian Infrastructure Investment Bank	-313,828
Total Programme	-314,828

**Part III: Note B - Analysis of Departmental Income (continued)**

£'000

	<b>Revised Plans</b>
<b>Voted Capital AME</b>	<b>-2,393,000</b>
<i>Of which:</i>	
Programme	
Other Income	-2,393,000
<i>Of which:</i>	
U Sale of shares	-2,393,000
Total Programme	-2,393,000
<b>Total Voted Capital Income</b>	<b>-2,707,828</b>

### Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-50,000	-9,971,394	-83,499	-	-133,499	-9,971,394
<b>Total</b>	<b>-50,000</b>	<b>-9,971,394</b>	<b>-83,499</b>	<b>-</b>	<b>-133,499</b>	<b>-9,971,394</b>

#### Detailed description of CFER sources

£'000

s	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-50,000	-50,000	-	-	-50,000	-50,000
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-9,921,394	-	-	-	-9,921,394
Money Advice Service levy income	-	-	-83,499	-	-83,499	-
<b>Total</b>	<b>-50,000</b>	<b>-9,971,394</b>	<b>-83,499</b>	<b>-</b>	<b>-133,499</b>	<b>-9,971,394</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Tom Scholar
<b>Executive Agency Accounting Officers:</b>	
Sir Robert Stheeman	UK Debt Management Office
Jon Whitfield	Government Internal Audit Agency
Philip Graham	National Infrastructure Commission

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Beth Russell	Office of Tax Simplification
James Leigh-Pemberton	United Kingdom Financial Investments
Mark Russell	UK Government Investments
Robert Chote	Office for Budget Responsibility
Tom Scholar	Infrastructure Finance Unit Limited
Anne Jessop	Royal Mint Advisory Committee on the design of coins etc
Mark Neale	Financial Services Compensation Scheme
Michael Stevens	The Royal Household
Ian Hares	United Kingdom Asset Resolution Limited
Kate Ivers	Help to Buy (HMT) Limited
Tom Scholar	IUK Investments Limited
Tom Scholar	IUK Investments Holdings Limited
Mario Pisani	HM Treasury UK Sovereign SUKUK plc

Tom Scholar has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.



The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	Office for Budget Responsibility	3,000	-	3,000
F	Infrastructure Finance Unit Limited	1	75,000	-
G	IUK Investments Limited	-	1	-
H	IUK Investments Holdings Limited	-	1	-
I	HM Treasury UK Sovereign SUKUK plc	1	-	-
J	Royal Mint Advisory Committee on the design of coins etc.	1	-	-
M	UK Government Investments Limited	15,269	-	15,269
X	Sovereign Grant funding of Royal Household	82,200	3,200	82,200
Y	Financial Services Compensation Scheme	-1,000	250	-
Z	UK Asset Resolution Limited	-150,000	-7,475,500	-
AA	Help to Buy (HMT) Limited	1	-	-
AC	UK Government Investments Limited	1,000	-	-
<b>Total</b>		<b>-49,527</b>	<b>-7,397,048</b>	<b>100,469</b>



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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
DEL - A	Global Infrastructure Hub	1,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Contingent liabilities limited by recourse to assets</p> <p>Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included.</p>	
1. HM Treasury has announced replacement guarantee arrangements with effect from 1 January 2010 to continue to safeguard certain borrowings and derivative transactions of, and certain wholesale deposits held in accounts with Northern Rock (Asset Management) Ltd (formerly plc), in each case existing immediately after the transfer became effective on 1 January 2010 and which were transferred to NRAM Ltd pursuant to restructuring of the group in May 2016.	200,000
2. In 2008 at the time of nationalisation of Bradford & Bingley plc (B&B), HM Treasury put in place arrangements to guarantee certain wholesale borrowings and deposits held in accounts with B&B. If B&B are unable to meet their obligations, HM Treasury will assume responsibility for payments.	13,250
3. On 19 January 2009, HM Treasury authorised the Bank of England to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. (Letter to Treasury Select Committee 19 January 2009, letters dated 29 January 2009 and 3 March 2009 to Governor of the Bank of England, Treasury Minutes dated 5 March 2009, 14 September 2009, 9 November 2009, 24 March 2010, 6 October 2011, 9 February 2012 and 5 July 2012).	Up to 445,000,000
4. The Chancellor of the Exchequer and Chief Secretary to the Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. Around £40 billion of projects could qualify for the provision of guarantees.	980,500
5. On the 31 March 2017, the Chancellor announced the sale of a portfolio of UKAR's B&B loan book assets to Prudential plc and funds managed by Blackstone. The proceeds from the sale were £11.4bn. The Treasury provided certain fundamental market standard warranties. The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £11.4bn.	11,400,000
6. HM Treasury has taken on a contingent liability as a result of the sale of a portfolio of UKAR's B&B mortgage assets in March 2017. These market-standard time and value capped warranties and indemnities confirming regulatory, legislative and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £0.79 billion.	790,000

## Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
<p>7. On 26 April 2018, the Chancellor announced the sale of a portfolio of UKAR's B&amp;B loan book assets to an investor group led by Barclays. The proceeds from the sale were £5.3bn</p> <p>The remote contingent liability covers certain fundamental market standard warranties.</p> <p>The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties.</p> <p>The contingent liability includes certain remote fundamental market-standard warranties which are capped at 100% of the final sale price. The maximum contingent liability arising from these remote warranties is capped at the total consideration received, giving a maximum contingent liability of £5.3 billion. A separate set of fundamental market-standard warranties are capped at 20% of the final sale price, giving a maximum contingent liability of £1.1 billion.</p> <p>Further market-standard time and valued capped warranties and indemnities confirming regulatory, legislative, and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £0.3 billion.</p>	<p>£5,300,000 and £1,100,000 contingent liabilities. £300,000 remote contingent liability.</p>
<p>8. On the 27 September 2018, the Chancellor announced the sale of a portfolio of UKAR's B&amp;B and NRAM loan book assets to Rothesay Life. The proceeds from the sale were £983 million. The remote contingent liability covers certain fundamental market standard warranties.</p> <p>The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £983 million.</p> <p>Other Contingent Liabilities</p>	<p>983,000</p>
<p>9. The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion.</p>	<p>Up to £12,000,000</p>
<p>10. HM Treasury has confirmed to the FCA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford &amp; Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009).</p>	<p>521,900,000</p>
<p>11. HM Treasury has guaranteed indemnities provided by NRAM Ltd (formerly plc) for its new directors against liabilities and losses in the course of their actions whilst the bank is in public ownership (Treasury Minute dated 25 January 2010).</p>	<p>Unquantifiable</p>
<p>12. HM Treasury has guaranteed indemnities provided by Bradford &amp; Bingley for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership.</p>	<p>Unquantifiable</p>

### Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
13. HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR) for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership (Treasury Minute dated 8 July 2010).	Unquantifiable
14. HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its directors against liabilities and losses incurred in the course of their actions.	Unquantifiable
15. HM Treasury has provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
16. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
17. HM Treasury has provided indemnities for the directors of IUK Investments Holdings Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
18. HM Treasury has provided indemnities for the directors of HM Treasury Sovereign SUKUK plc against liabilities and losses incurred in the course of their actions.	Unquantifiable
19. HM Treasury has provided indemnities for the directors of UK Government Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
20. HM Treasury has provided indemnities for the directors of UKGI Financing PLC against liabilities and losses incurred in the course of their actions.	Unquantifiable

# Cabinet Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b><u>Spending Control changes</u></b>			
1. (Section D1) Cashflow Management Scheme rebate for Civil Service Pension and Royal Mail Statutory Pension Scheme	156,000		
<b><u>Reserve Claims</u></b>			
2. (Sections A1:B1:C1:D1) To deliver EU Exit activities in supporting the Prime Minister, ongoing policy work and secretariats and also other Government Departments on implementation of EU Exit programmes (ringfenced); announced at Autumn Budget 2017	22,930,000		
3. (Sections A4:C4) To deliver EU Exit activities in supporting the Prime Minister, ongoing policy work and secretariats and also other Government Departments on implementation of EU Exit programmes (ringfenced); announced at Autumn Budget 2017	26,470,000		
4. (Section B4) To fund the Grenfell Tower Inquiry	18,000,000		
5. (Section C4) To deliver the Government's cross-government EU Exit communications campaigns (ringfenced)	11,500,000		
6. (Section C4) To establish a new Centre for Public Service Leadership; announced at Autumn Budget 2017	1,000,000		
7. (Section D1) To cover Depreciation and impairment borne by Cabinet Office and Government Property Agency	20,000,000		
<b><u>Machinery of Government Transfers</u></b>			
8. (Section C4) To Department for Digital, Culture, Media and Sport from Government Digital Service responsibility for Data Policy and Governance functions		-3,049,000	

9. (Section B4) From Department for Business, Energy and Industrial Strategy to Geospatial Commission upon its establishment to cover obligations under multiple contracts 5,938,000

10. (Section B1) From Department for Exiting the European Union to fund staff transfers to the Cabinet Office's Europe Unit which supports the Prime Minister in EU Exit negotiations 1,667,000

### **Budgetary Cover Transfers**

11. (Section C1) From Department for Work and Pensions to cover Civil Service Local 384,000

12. (Section C1) From Home Office to cover Civil Service Local 384,000

13. (Section C1) From HM Revenue and Customs to cover Civil Service Local 165,000

14. (Section A1) From Security and Intelligence Agencies to cover National Security Advisor Team Staff costs 200,000

15. (Section B1) From Ministry of Justice for staff costs 10,000

16. (Section C1) From Ministry of Housing, Communities and Local Government to Government Commercial function for the design of the contract management accreditation training for the Contract Management Capability Programme 113,000

17. (Section C1) From Department for Digital, Culture, Media and Sport to Government Commercial function for the design of the contract management accreditation training for the Contract Management Capability Programme 12,000

18. (Section A1) From Foreign and Commonwealth Office for National Security Secretariat and cross-government secure IT system platform design 161,000

19. (Section C1) From HM Revenue and Customs to Government Commercial function for the design of the contract management accreditation training for the Contract Management Capability Programme 104,000

20. (Section C1) From Home Office to Government Commercial function for the design of the contract management accreditation training for the Contract Management Capability Programme 328,000

21. (Section C1) From Department for International Trade to Government Commercial function for the design of the contract management accreditation training for the Contract Management Capability Programme	119,000	
22. (Section A4) From Security and Intelligence Agencies to National Security Secretariat for CT Accelerator projects	119,000	
23. (Section A4) From Security and Intelligence Agencies to National Security Secretariat for Nuclear Priorities Funding for Civil Contingencies Secretariat	14,000	
24. (Section A4) From Security and Intelligence Agencies to National Security Secretariat to fund the NSS Cyber Security Team	2,694,000	
25. (Section A4) From Foreign and Commonwealth Office -Prosperity Fund - for Monitoring, Reporting, Evaluation and Learning	1,543,000	
26. (Section A4) From Security and Intelligence Agencies to cover National Cyber Security Programme for Government Security Group – Cyber Resilient Government	14,669,000	
27. (Section C4) Return of underspend in the Prosperity Fund from Government Digital Service to Foreign and Commonwealth Office		-1,033,000
28. (Section C4) From Security and Intelligence Agencies for National Cyber Security Programme for Government Digital Service to cover Future Networks Funding	693,000	
29. (Section C4) From Security and Intelligence Agencies to National Cyber Security Programme for Government Digital Service to cover Transactional Checking Service	200,000	
30. (Section C4) From Security and Intelligence Agencies to National Cyber Security Programme for Government Digital Service Local Resilience	700,000	
31. (Section B4) From HM Treasury to cover the Infected Blood Inquiry	9,600,000	
32. (Section A4) From Foreign and Commonwealth Office to fund the Gulf Strategy Team	365,000	
33. (Section C4) From Department for Work and Pensions to Government Digital Service to fund the GOV.UK Verify Programme which delivers a digital identity service to Government	12,000,000	

34. (Section C4) From Foreign and Commonwealth Office - Conflicts Stability & Security Fund - to Government Communications to fund National Communications Security Team	4,000,000	
35. (Section C4) From Ministry of Defence to Government Commercial function for the design of the contract management accreditation training for the Contract Management Capability Programme	1,156,000	
36. (Section A4) From Home Office to cover the Government Security Group Future Vetting Service	1,600,000	
37. (Section A4) From Ministry of Defence to cover the Government Security Group Future Vetting Service	7,370,000	
38. (Section A4) From Security and Intelligence Agencies for the National Cyber Security Programme to cover the Government Security Group Future Vetting Service	1,000,000	
39. (Section A4) From Security and Intelligence Agencies for the Civil Contingencies Secretariat Critical National Infrastructure Team	132,000	
40. (Section C4) From Office for National Statistics to cover the collection and publication of Civil Service Statistics	99,000	
41. (Section C4) From Department for Environment, Food and Rural Affairs for Government Policy Lab	39,000	
42. (Section C4) From Foreign and Commonwealth Office for Contract Management Capability Programme design of Accreditation training	48,000	
43. (Section A4) To Foreign and Commonwealth Office for GBEST Government Security Group		-165,000
44. (Section C4) From Ministry of Housing Communities and Local Government for grant funding to Local Authorities for the One Public Estate programme	15,000,000	
45. (Section C4) To the Department for International Trade as a contribution to the property profession conferences		-50,000
<b><u>Reallocations between segments</u></b>		
46. (Section A3) A reallocation of Administration budget between segments to bring in line with internal delegations and expected spends		-8,610,000
47. (Section A6) A reallocation of Programme budget between segments to bring in line with internal delegations and expected outcomes	32,522,000	



48. (Section B3) A reallocation of Administration budget between segments to bring in line with internal delegations and expected outcomes	1,032,000	
49. (Section B6) A reallocation of programme budget between segments to bring in line with internal delegations and expected outcomes		-49,000,000
50. (Section C3) A reallocation of Administration budget between segments to bring in line with internal delegations and expected outcomes		-7,841,000
51. (Section C6) A reallocation of programme budget between segments to bring in line with internal delegations and expected outcomes	12,720,000	
52. (Section D3) A reallocation of Administration budget between segments to bring in line with internal delegations and expected outcomes	39,176,000	
53. (Section D6) A reallocation of programme budget between segments to bring in line with internal delegations and expected outcomes	3,758,000	
54. (Section E1) A reallocation of Administration budget between segments to bring in line with internal delegations and expected outcomes		-23,257,000
55. (Section F1) A reallocation of Administration budget between to bring in line with internal delegations and expected outcomes		-500,000
<b><u>Income offset by Expenditure</u></b>		
56. (Section A4:A5) An increase in Programme income offset by expenditure	875,000	-875,000
57. (Section B1:B2) An increase in Administration income offset by expenditure	585,000	-585,000
58. (Section B4:B5) An increase in Programme income offset by expenditure	60,000,000	-60,000,000
59. (Section C1:C2) A decrease in Administration income offset by expenditure	663,000	-663,000
60. (Section C4:C5) An increase in Programme income offset by expenditure	27,190,000	-27,190,000
61. (Section D1:D2) An increase in Administration income offset by expenditure	3,936,000	-3,936,000
62. (Section D4:D5) A decrease in Programme income offset by expenditure	5,400,000	-5,400,000

63. (Section E1:E2) A decrease in Administration income offset by expenditure	16,814,000	-16,814,000	
64. (Section E4:E5) An increase in Programme income offset by expenditure	500,000	-500,000	
<b>Switches</b>			
65. (Section D1:D4) A switch from Administration expenditure to Programme expenditure within the ringfenced budget to cover charges relating to IT Assets held by Government Digital Service and Government Security Group	9,000,000	-9,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>396,853,000</b>	<b>-218,468,000</b>	<b>178,385,000</b>

**Machinery of Government Transfers**

66. (Section B7) From the Department for Exiting the European Union to the Europe Unit for IT expenditure	20,000		
67. (Section B7) From Department for Business, Energy and Industrial Strategy to Geospatial Commission upon its establishment to cover obligations under multiple contracts	74,949,000		

**Budgetary Cover Transfers**

68. (Section E7) From HM Revenue and Customs to fund fit out costs at a new Government Hub at 10 South Colonnade, Canary Wharf	5,147,000		
69. (Section E7) From Ministry of Justice to fund fit out costs at a new Government Hub at 10 South Colonnade, Canary Wharf	3,502,000		
70. (Section E7) From OFGEM to fund fit out costs at a new Government Hub at 10 South Colonnade, Canary Wharf	198,000		
71. (Section E7) From Home Office to fund fit out costs at a new Government Hub at 10 South Colonnade, Canary Wharf	1,000,000		
72. (Section E7) From Department for Transport to fund fit out costs at Windsor House, London	597,000		
73. (Section C7) From Department for Business, Energy and Industrial Strategy to fund Gov Tech project	200,000		
74. (Section A7) From Foreign and Commonwealth Office to contribute to the development of cross-government secure IT system	811,000		

75. (Section A7) From Security and Intelligence Agencies to Government Security Group for Cyber Security	4,405,000		
<b><u>Reallocations between segments</u></b>			
76. (Section A7) A reallocation of capital budget between segments bring in line with internal delegations and expected spends	336,000		
77. (Section B7) A reallocation of capital budget between segments to bring in line with internal delegations and expected spends	1,151,000		
78. (Section C7) A reallocation of capital budget between segments to bring in line with internal delegations and expected spends		-8,167,000	
79. (Section D7) A reallocation of capital budget between segments to bring in line with internal delegations and expected spends		-1,520,000	
80. (Section E7) A reallocation of capital budget between segments to bring in line with internal delegations and expected spends	8,200,000		
<b><u>Income offset by Expenditure</u></b>			
81. (Section C7:C8) An increase in capital expenditure funded by the disposal of Sunningdale Park	16,812,000	-16,812,000	
82. (Section E7:E8) Capital Grant in Kind income to fund assets transferred from the Department for Business, Energy and Industrial Strategy	23,417,000	-23,417,000	
83. (Section E7:E8) Capital Grant income to fund mainly Department for Business, Energy and Industrial Strategy capital programmes	9,057,000	-9,057,000	
<b>Total change in Capital DEL (Voted)</b>	<b>149,802,000</b>	<b>-58,973,000</b>	<b>90,829,000</b>
84. Increase in Debtors	46,130,000		
85. Increase in Audit Fee and decrease in Goods and Services		-142,000	
86. Increase in Resource DEL	178,385,000		
87. Increase in Capital DEL	90,829,000		
88. Remove increase in Depreciation in Resource DEL.		-20,000,000	
<b>Total change in Net Cash Requirement</b>	<b>315,344,000</b>	<b>-20,142,000</b>	<b>295,202,000</b>



## Part I (continued)

£

### Income arising from:

Royalties, dividends, interest receivable, income from the EU, rental income, sales of goods and services, rebates from suppliers, refunds, cost recoveries, training courses, expert and transactional services carried out on behalf of other public sector bodies, shared services income, cost sharing arrangements, contributions to programmes conducted on behalf of government, sale of contractual rights, framework establishment and management fee income, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan receipts, receipts from staff, repayment of grants and subsidies, income from services provided to other government departments, notional grant income relating to apprenticeship training for staff and income from services to facilitate termination assistance and exit of the site at Sunningdale Park, Government Property Agency fees, charges and other income, deposits forfeited by candidates in an election, registration fee income from consultant lobbyists, repayment of loan principal and related interest, sale or use of rights and assets, capital grant income, capital grant in kind income on receipt of donated assets, and income on disposal of donated assets.

\* Activities of Government Property Agency.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts, revaluation of assets and depreciation on donated assets and associated non-cash items in AME.

\* Impairment under the expected credit loss model.

**Cabinet Office** will account for this Estimate.

† A unit working on the United Kingdom's exit from the EU was transferred from the Department for Exiting the European Union on 1 April 2018. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government change are:

- (a) Departmental Expenditure Limit - Resource is increased by £ 1,667,000;
- (b) Departmental Expenditure Limit - Capital is increased by £ 20,000; and
- (c) the Net Cash Requirement is increased by £ 1,687,000.

†† Functions relating to the work of the Geospatial Commission were transferred from the Department for Business, Energy and Industrial Strategy on 1 April 2018. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government change are:

- (a) Departmental Expenditure Limit - Resource is increased by £ 5,938,000;
- (b) Departmental Expenditure Limit - Capital is increased by £ 74,949,000; and
- (c) the Net Cash Requirement is increased by £ 80,887,000.

††† Responsibility for Data Policy and Governance was transferred to the Department for Digital, Culture, Media and Sport on 1 April 2018. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government change are:

- (a) Departmental Expenditure Limit - Resource is decreased by £ 3,049,000; and
- (b) the Net Cash Requirement is decreased by £ 3,049,000.

†††† £137,110,000 has been advanced from the Contingencies Fund to provide cash in respect of resource and capital DEL spending, supporting services provided for under sections A - F of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2019.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
178,261	219,531	37,733	140,652	215,994	360,183	29,657	90,829	120,486
<i>Of which:</i>								
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy								
38,131	32,261	-6,333	62,233	31,798	94,494	6,242	5,552	11,794
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities								
32,582	75,352	14,157	-15,462	46,739	59,890	600	76,120	76,720
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government								
39,022	76,728	932	81,123	39,954	157,851	19,250	-7,967	11,283
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities								
42,780	20,242	52,734	12,758	95,514	33,000	1,808	-1,520	288
E Government Property Agency - Executive Agency								
23,257	14,722	-23,257	-	-	14,722	1,757	18,644	20,401
F Arm's Length Bodies (net)								
2,489	226	-500	-	1,989	226	-	-	-
<b>Total Spending in DEL</b>								
		<b>37,733</b>	<b>140,652</b>			<b>90,829</b>		
<b>Total for Estimate</b>								
		<b>37,733</b>	<b>140,652</b>			<b>90,829</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		37,733	140,652			90,829		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>451,971</b>	<b>295,202</b>	<b>747,173</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans						Capital		
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
637,490	-421,496	215,994	472,143	-111,960	360,183	171,841	-51,355	120,486
<i>Of which:</i>								
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy								
32,702	-904	31,798	106,226	-11,732	94,494	11,794	-	11,794
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities								
59,430	-12,691	46,739	119,994	-60,104	59,890	76,720	-	76,720
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government								
326,858	-286,904	39,954	193,393	-35,542	157,851	28,095	-16,812	11,283
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities								
103,996	-8,482	95,514	35,000	-2,000	33,000	288	-	288
E Government Property Agency - Executive Agency								
112,515	-112,515	-	17,304	-2,582	14,722	54,944	-34,543	20,401
F Arm's Length Bodies (net)								
1,989	-	1,989	226	-	226	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	8,870	-	8,870	-	-	-
<i>Of which:</i>								
G Elections								
-	-	-	6,500	-	6,500	-	-	-
H UK Members of the European Parliament								
-	-	-	2,500	-	2,500	-	-	-
I Cabinet Office CFER								
-	-	-	-130	-	-130	-	-	-
<b>Total Spending in DEL</b>								
637,490	-421,496	215,994	481,013	-111,960	369,053	171,841	-51,355	120,486
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	5,000	-	5,000	-	-	-
<i>Of which:</i>								
J Cabinet Office AME								
-	-	-	4,000	-	4,000	-	-	-
K Government Property Agency - Executive Agency - AME								
-	-	-	1,000	-	1,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	5,000	-	5,000	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration		Net	Programme			Gross	Income	Net
Gross	Income		Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
637,490	-421,496	215,994	486,013	-111,960	374,053	171,841	-51,355	120,486
<i>Of which:</i>								
<b>Voted Expenditure</b>								
637,490	-421,496	215,994	477,143	-111,960	365,183	171,841	-51,355	120,486
<b>Non Voted Expenditure</b>								
-	-	-	8,870	-	8,870	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>411,662</b>	<b>178,385</b>	<b>590,047</b>
<b>Net Capital Requirement</b>	<b>29,657</b>	<b>90,829</b>	<b>120,486</b>
<b>Accruals to cash adjustments</b>	<b>19,522</b>	<b>25,988</b>	<b>45,510</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,715	500	-2,215
Add cash grant-in-aid	2,715	-500	2,215
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-55,000	-19,245	-74,245
New provisions and adjustments to previous provisions	-	-1,123	-1,123
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-478	-142	-620
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	46,130	46,130
Increase (-) / Decrease (+) in creditors	75,000	-	75,000
Use of provisions	-	368	368
<b>Removal of non-voted budget items</b>	<b>-8,870</b>	<b>-</b>	<b>-8,870</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-9,000	-	-9,000
Other adjustments	130	-	130
<b>Net Cash Requirement</b>	<b>451,971</b>	<b>295,202</b>	<b>747,173</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	637,122
<i>Less:</i>	
Administration DEL Income	-421,496
<b>Net Administration Costs</b>	<b>215,626</b>
Gross Programme Costs	559,030
<i>Less:</i>	
Programme DEL Income	-146,503
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>412,527</b>
<b>Total Net Operating Costs</b>	<b>628,153</b>
<i>Of which:</i>	
Resource DEL	582,179
Capital DEL	40,606
Resource AME	5,368
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-40,606
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	2,500
<b>Total Resource Budget</b>	<b>590,047</b>
<i>Of which:</i>	
Resource DEL	585,047
Resource AME	5,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	130
Other adjustments	-130
<b>Total Resource (Estimate)</b>	<b>590,047</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-533,456</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-294,472
<i>Of which:</i>	
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-791
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-11,643
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-273,556
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-8,482
Interest and Dividends	-13,348
<i>Of which:</i>	
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-13,348
Other Income	-113,676
<i>Of which:</i>	
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-113
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-1,048
E Government Property Agency - Executive Agency	-112,515
Total Administration	-421,496
Programme	
EU Grants Received	-1,896
<i>Of which:</i>	
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-1,896
Sales of Goods and Services	-104,664
<i>Of which:</i>	
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-11,732
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-58,208
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-32,142
E Government Property Agency - Executive Agency	-2,582
Interest and Dividends	-5,400
<i>Of which:</i>	
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-3,400
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-2,000
Total Programme	-111,960
<b>Total Voted Resource Income</b>	<b>-533,456</b>

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**Part III: Note B - Analysis of Departmental Income (continued)**


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£'000

	<b>Revised Plans</b>
<b>Voted Capital DEL</b>	<b>-51,355</b>
<i>Of which:</i>	
Programme	
Sale of Assets	-16,812
<i>Of which:</i>	
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-16,812
Other Grants	-34,543
<i>Of which:</i>	
E Government Property Agency - Executive Agency	-34,543
Total Programme	<u>-51,355</u>
 <b>Total Voted Capital Income</b>	 <b><u>-51,355</u></b>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-130	-130	-	-	-130	-130
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-29,853	-25,853	-29,853	-25,853
<b>Total</b>	<b>-130</b>	<b>-130</b>	<b>-29,853</b>	<b>-25,853</b>	<b>-29,983</b>	<b>-25,983</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Registration fees from Consultant Lobbyists	-130	-130	-	-	-130	-130
<b>Non-Budget</b>						
Forfeited deposits in elections	-	-	-5	-5	-5	-5
Disposal of shareholding in MyCSP Limited	-	-	-8,000	-4,000	-8,000	-4,000
Disposal of Sunningdale Park	-	-	-21,848	-21,848	-21,848	-21,848
<b>Total</b>	<b>-130</b>	<b>-130</b>	<b>-29,853</b>	<b>-25,853</b>	<b>-29,983</b>	<b>-25,983</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary
<b>Additional Accounting Officers:</b>	
William Priest	Chief Executive, Geospatial Commission
<b>Executive Agency Accounting Officers:</b>	
Malcolm Harrison	Chief Executive, Crown Commercial Service
Michael Parsons	Director General, Government Property and Cabinet Office Chief Operating Officer, and Interim Chief Executive Government Property Agency.

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Harry Rich	Registrar of Consultant Lobbyists
Peter J Lawrence, OBE	Chief Executive, Civil Service Commission

John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

## Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - F1	Civil Service Commission †	1,989	-	1,989
DEL - F4	Registrar of Consultant Lobbyists	226	-	226
<b>Total</b>		<b>2,215</b>	<b>-</b>	<b>2,215</b>

† The Civil Service Commission includes:

The Advisory Committee on Business Appointments, an advisory non-departmental public body

The Office of the Commissioner for Public Appointments, a statutory office

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Indemnity for Returning Officers at the European Parliamentary elections, May 2014</b>	<b>Unquantifiable</b>

For the purposes of European Parliamentary elections, Regional Returning Officers and Local Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs.

The Cabinet Office provided an indemnity to Regional and Local Returning Officers for the European Parliamentary general election held on 22 May 2014 and any subsequent by-elections before the next European Parliamentary general election due in 2019. This indemnity will expire at the point when the UK exits the European Union. As the UK is set to leave the European Union on 29 March 2019, there will be no need to provide an indemnity for future European Parliamentary elections.

This indemnity is to cover the costs of any claims against them which are not covered under the existing insurance policies which Regional and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to the employees. As the UK is set to leave the European Union on 29 March 2019, there will be no need to provide an indemnity for future European parliamentary elections (including the 2019 EP general election).

<b>Indemnity for Returning Officers at the UK Parliamentary elections, May 2015</b>	<b>Unquantifiable</b>
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For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs.

The Cabinet Office provided an indemnity to Returning Officers for the UK Parliamentary general election held on 7 May 2015. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold.

The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 31 March 2020. This indemnity also applied to the extraordinary general election held on 8 June 2017 and will apply to any by-elections held until 31 March 2020.



## Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
<p><b>Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2016</b></p> <p>For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs.</p> <p>The Cabinet Office provided an indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 5 May 2016. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections in May 2020.</p>	<p><b>Unquantifiable</b></p>
<p><b>Indemnity for Petition Officers</b></p> <p>The Cabinet Office has provided an indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2020. For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs.</p> <p>The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall legislation has only recently been created. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary election held on 7 May 2015, as well as all other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.</p>	<p><b>Unquantifiable</b></p>

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**Part III: Note K - Contingent Liabilities (*continued*)**

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Nature of liability	£'000
<b>Indemnity for the Official Receiver</b>	<b>Unquantifiable</b>

The Government has indemnified the Official Receiver, appointed as Liquidator of Carillion plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by Government giving not less than 14 days' notice.

# Scotland Office and Office of the Advocate General

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section A)" Budget increase to cover staffing for EU Exit	336,000		
"(Section A)" Budget increase to cover VAT liability	240,000		
"(Section A)" Increase to Admin expenditure	1,546,000		
"(Section A)" Increase to Receipts		-1,546,000	
"(Section A)" Budget transfer to Administration from Programme	100,000		
"(Section B)" Budget transfer from Programme to Administration		-100,000	
<b>Total change in Resource DEL (Voted)</b>	<b>2,222,000</b>	<b>-1,646,000</b>	<b>576,000</b>
"(Section C)" Provisions	900,000		
<b>Total change in Resource AME (Voted)</b>	<b>900,000</b>		<b>900,000</b>
"(Section D)" Increase to the Grant to the Scottish Consolidated Fund	552,215,000		
<b>Total change in Non-Budget</b>	<b>552,215,000</b>		<b>552,215,000</b>
<b>Total change in Net Cash Requirement</b>	<b>522,791,000</b>		<b>522,791,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	576,000	-	576,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	900,000	-	900,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,476,000	-	1,476,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	552,215,000		
<b>Net cash requirement</b>	552,791,000		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Scotland Office and Office of the Advocate General on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration costs in supporting the Secretary of State for Scotland and the Advocate General for Scotland; providing advice on policy and legislation; Boundary Commission for Scotland; capital, and associated non-cash costs.

Income arising from:

Rental income; receipts from legal services provided to other government departments; receipts from other government departments and other miscellaneous receipts.

**Annually Managed Expenditure:**Expenditure arising from:

\*Provisions.

**Non-Budget Expenditure:**Expenditure arising from:

Payments to the Scottish Consolidated Fund.

Scotland Office and Office of the Advocate General will account for this Estimate.

**Part II: Changes Proposed**

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
9,050	430	676	-100	9,726	330	50	-	50
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
9,050	30	676	-	9,726	30	50	-	50
B Boundary Commission For Scotland								
-	400	-	-100	-	300	-	-	-
<b>Total Spending in DEL</b>								
		676	-100					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	900	-	900	-	-	-
<i>Of which:</i>								
C Provisions								
-	-	-	900	-	900	-	-	-
<b>Total Spending in AME</b>								
		-	900					
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	29,439,368	-	552,215	-	29,991,583	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	17,324,368	-	552,215	-	17,876,583	-	-	-
<b>Total Non-Budget Spending</b>								
		-	552,215					
<b>Total for Estimate</b>								
		676	553,015					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		676	553,015					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>29,448,827</b>	<b>552,791</b>	<b>30,001,618</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
13,826	-4,100	9,726	330	-	330	50	-	50
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
13,826	-4,100	9,726	30	-	30	50	-	50
B Boundary Commission For Scotland								
-	-	-	300	-	300	-	-	-
<b>Total Spending in DEL</b>								
<b>13,826</b>	<b>-4,100</b>	<b>9,726</b>	<b>330</b>	<b>-</b>	<b>330</b>	<b>50</b>	<b>-</b>	<b>50</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	900	-	900	-	-	-
<i>Of which:</i>								
C Provisions								
-	-	-	900	-	900	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>-</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	29,991,583	-	29,991,583	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	-	-	17,876,583	-	17,876,583	-	-	-
E Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund								
-	-	-	12,115,000	-	12,115,000	-	-	-
<b>Total Non-Budget Spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>29,991,583</b>	<b>-</b>	<b>29,991,583</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>13,826</b>	<b>-4,100</b>	<b>9,726</b>	<b>29,992,813</b>	<b>-</b>	<b>29,992,813</b>	<b>50</b>	<b>-</b>	<b>50</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
13,826	-4,100	9,726	29,992,813	-	29,992,813	50	-	50
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>29,448,848</b>	<b>553,691</b>	<b>30,002,539</b>
<b>Net Capital Requirement</b>	<b>50</b>	<b>-</b>	<b>50</b>
<b>Accruals to cash adjustments</b>	<b>-71</b>	<b>-900</b>	<b>-971</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-	-30
New provisions and adjustments to previous provisions	-	-900	-900
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-	-41
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>29,448,827</b>	<b>552,791</b>	<b>30,001,618</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	13,826
<i>Less:</i>	
Administration DEL Income	-4,100
<b>Net Administration Costs</b>	<b>9,726</b>
Gross Programme Costs	29,992,813
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>29,992,813</b>
<b>Total Net Operating Costs</b>	<b>30,002,539</b>
<i>Of which:</i>	
Resource DEL	10,056
Capital DEL	-
Resource AME	900
Capital AME	-
Non-budget	29,991,583
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-29,991,583
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>10,956</b>
<i>Of which:</i>	
Resource DEL	10,056
Resource AME	900
<i>Adjustments to include:</i>	
Grants to devolved administrations	29,991,583
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>30,002,539</b>



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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	Revised Plans
<b>Voted Resource DEL</b>	<b>-4,100</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-4,100
<i>Of which:</i>	
A Scotland Office and Office of The Advocate General	-4,100
Total Administration	<u>-4,100</u>
<b>Total Voted Resource Income</b>	<b><u>-4,100</u></b>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Gillian McGregor

Gillian McGregor has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Northern Ireland Office

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Budget reclassification from Resource DEL to Capital DEL		-60,000	
(Section A) Transfer to Northern Ireland Executive Enterprise Shared Service Centre		-14,000	
(Section A) Transfer from Northern Ireland Executive for admin support	1,000		
(Section A) Reserve Claim to fund Independent Reporting Commission	390,000		
(Section A) Transfer from Cabinet Office re Cyber Security	24,000		
(Section A) Reserve Claim to fund EU Exit preparations	380,000		
(Section A) Reserve Claim to fund legal costs	170,000		
(Section A) Reserve Claim to fund additional EU Exit pressures	600,000		
(Section A) Reserve Claim to fund additional administrative pressures	1,012,000		
(Section A) Utilisation of provisions	30,000		
<b>Total change in Resource DEL (Voted)</b>	<b>2,607,000</b>	<b>-74,000</b>	<b>2,533,000</b>
(Section D) Reserve Claim to fund recall petition and Parliamentary By-Election	468,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>468,000</b>		<b>468,000</b>
(Section F) Utilisation of provisions		-30,000	
<b>Total change in Resource AME (Voted)</b>		<b>-30,000</b>	<b>-30,000</b>
(Section A) Budget reclassification from Resource DEL to Capital DEL	60,000		
(Section A) Reserve Claim to fund additional capital pressures	151,000		
<b>Total change in Capital DEL (Voted)</b>	<b>211,000</b>		<b>211,000</b>
(Section G) Increase in the grant to the Northern Ireland Consolidated Fund	484,500,000		
<b>Total change in Non-Budget</b>	<b>484,500,000</b>		<b>484,500,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	487,318,000	-74,000	
<b>Total change in Net Cash Requirement</b>	<b>487,318,000</b>	<b>-74,000</b>	<b>487,244,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,533,000	468,000	3,001,000
Capital	211,000	-	211,000
<b>Annually Managed Expenditure</b>			
Resource	-30,000	-	-30,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,503,000	468,000	2,971,000
Capital	211,000	-	211,000
<b>Non-Budget Expenditure</b>	484,500,000		
<b>Net cash requirement</b>	487,244,000		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Northern Ireland Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Overseeing the effective operation of the devolution settlement in Northern Ireland and representing the interests of Northern Ireland within the UK Government. Expenditure on administrative services, Head of State related costs, VIP visits to Northern Ireland, NI Human Rights Commission and other Reviews and Commissions arising from the Good Friday Agreement, the Northern Ireland Act 1998, the Northern Ireland Act 2000, the Northern Ireland Act 2009, political development and inquiries, the Electoral Office for Northern Ireland, elections and boundary reviews, legal services, security, victims of the Troubles including the work of the Independent Commission for the Location of Victims' Remains, arms decommissioning, parading, Civil Service Commissioners, the Independent Reporting Commission, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. Expenditure arising from the Stormont House Agreement, the Fresh Start Agreement. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, data protection act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the crown and receipts arising from arms decommissioning. Fees and costs recovered or received for the use of the NIO estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

**Annually Managed Expenditure:**Expenditure arising from:

\* Change in provisions.

**Non-Budget Expenditure:**Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

**Northern Ireland Office** will account for this Estimate.

**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
15,946	6,304	2,118	415	18,064	6,719	270	211	481
<i>Of which:</i>								
A Northern Ireland Office								
15,946	4,392	2,118	25	18,064	4,417	270	211	481
D Independent Reporting Commission (net)								
-	-	-	390	-	390	-	-	-
<b>Non Voted Expenditure</b>								
-	80	-	468	-	548	-	-	-
<i>Of which:</i>								
E Funding of Elections								
-	80	-	468	-	548	-	-	-
<b>Total Spending in DEL</b>						<b>211</b>		
		<b>2,118</b>	<b>883</b>					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	-30	-	-30	-	-	-
<i>Of which:</i>								
F Northern Ireland Office								
-	-	-	-30	-	-30	-	-	-
<b>Total Spending in AME</b>						<b>-</b>		
		<b>-</b>	<b>-30</b>					
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	15,601,900	-	484,500	-	16,086,400	-	-	-
<i>Of which:</i>								
G Grant Payable to The Northern Ireland Consolidated Fund								
-	15,601,900	-	484,500	-	16,086,400	-	-	-
<b>Total Non-Budget Spending</b>						<b>-</b>		
		<b>-</b>	<b>484,500</b>					
<b>Total for Estimate</b>						<b>211</b>		
		<b>2,118</b>	<b>485,353</b>					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
			2,118		484,885	211		
<b>Non Voted Expenditure</b>								
			-		468			
						<b>£'000</b>		
		<b>Present Plans</b>	<b>Changes</b>			<b>Revised Plans</b>		
<b>Net Cash Requirement</b>		<b>15,622,218</b>	<b>487,244</b>			<b>16,109,462</b>		



**Part II: Revised subhead detail including additional provision**

£'000

Revised Plans								
Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
23,689	-5,625	18,064	6,830	-111	6,719	481	-	481
<i>Of which:</i>								
A Northern Ireland Office								
23,689	-5,625	18,064	4,528	-111	4,417	481	-	481
B NI Human Rights Commission (net)								
-	-	-	1,140	-	1,140	-	-	-
C Parades Commission (net)								
-	-	-	772	-	772	-	-	-
D Independent Reporting Commission (net)								
-	-	-	390	-	390	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	548	-	548	-	-	-
<i>Of which:</i>								
E Funding of Elections								
-	-	-	548	-	548	-	-	-
<b>Total Spending in DEL</b>								
23,689	-5,625	18,064	7,378	-111	7,267	481	-	481
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-30	-	-30	-	-	-
<i>Of which:</i>								
F Northern Ireland Office								
-	-	-	-30	-	-30	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-30	-	-30	-	-	-
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	16,086,400	-	16,086,400	-	-	-
<i>Of which:</i>								
G Grant Payable to The Northern Ireland Consolidated Fund								
-	-	-	16,086,400	-	16,086,400	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	16,086,400	-	16,086,400	-	-	-
<b>Total for Estimate</b>								
23,689	-5,625	18,064	16,093,748	-111	16,093,637	481	-	481
<i>Of which:</i>								
<b>Voted Expenditure</b>								
23,689	-5,625	18,064	16,093,200	-111	16,093,089	481	-	481
<b>Non Voted Expenditure</b>								
-	-	-	548	-	548	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>15,624,230</b>	<b>487,471</b>	<b>16,111,701</b>
<b>Net Capital Requirement</b>	<b>270</b>	<b>211</b>	<b>481</b>
<b>Accruals to cash adjustments</b>	<b>-2,202</b>	<b>30</b>	<b>-2,172</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,912	-390	-2,302
Add cash grant-in-aid	1,858	390	2,248
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-	-2,046
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-102	-	-102
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	30	30
<b>Removal of non-voted budget items</b>	<b>-80</b>	<b>-468</b>	<b>-548</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-80	-468	-548
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>15,622,218</b>	<b>487,244</b>	<b>16,109,462</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	23,689
<i>Less:</i>	
Administration DEL Income	-5,625
<b>Net Administration Costs</b>	<b>18,064</b>
Gross Programme Costs	16,093,748
<i>Less:</i>	
Programme DEL Income	-111
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>16,093,637</b>
<b>Total Net Operating Costs</b>	<b>16,111,701</b>
<i>Of which:</i>	
Resource DEL	25,301
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	16,086,400
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-16,086,400
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>25,301</b>
<i>Of which:</i>	
Resource DEL	25,331
Resource AME	-30
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	16,086,400
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>16,111,701</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-5,736</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-5,625
<i>Of which:</i>	
A Northern Ireland Office	-5,625
Total Administration	<u>-5,625</u>
Programme	
Sales of Goods and Services	-111
<i>Of which:</i>	
A Northern Ireland Office	-111
Total Programme	<u>-111</u>
<b>Total Voted Resource Income</b>	<b><u>-5,736</u></b>



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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Sir Jonathan Stephens

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

**ALB Accounting Officers:**

David Russell	Northern Ireland Human Rights Commission
Lee Hegarty	Parades Commission for Northern Ireland
Jenny Bell	Independent Reporting Commission

Sir Jonathan Stephens has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

### Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	NI Human Rights Commission	1,140	-	1,099
C	NI Parades Commission	772	-	759
D	Independent Reporting Commission	390	-	390
<b>Total</b>		<b>2,302</b>	<b>-</b>	<b>2,248</b>





# Wales Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Reserve claim in relation to EU Exit work (Section A).	265,000		
ii. Budget switch from administration costs cash to non cash programme costs in Wales Office (Section A) to reflect increase in non cash depreciation due to increase in asset base offset by a reduction in cash.	30,000	-30,000	
iii. Budget switch from administration costs cash to non cash costs in Wales Office (Section A) to reflect increase in non cash audit fees offset by a reduction in cash.	1,000	-1,000	
iv. Increase in Wales Office (Section A) administration expenditure to retain increased income arising from accommodation receipts.	2,000		
v. Increase in Wales Office (Section A) administration income due to an increase in accommodation receipts.		-2,000	
<b>Total change in Resource DEL (Voted)</b>	<b>298,000</b>	<b>-33,000</b>	<b>265,000</b>
vi. Increase in Wales Office provision to cover increase in potential future exit costs from the lease for the Cardiff Office (Section B).	7,000		
<b>Total change in Resource AME (Voted)</b>	<b>7,000</b>		<b>7,000</b>
vii. Increase in funding for the Welsh Consolidated Fund (Section C).	607,355,000		
<b>Total change in Non-Budget</b>	<b>607,355,000</b>		<b>607,355,000</b>
Revisions to the Net Cash Requirement to reflect changes to resources and capital as set out above.	607,622,000	-33,000	
<b>Total change in Net Cash Requirement</b>	<b>607,622,000</b>	<b>-33,000</b>	<b>607,589,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	265,000	-	265,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	7,000	-	7,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	272,000	-	272,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	607,355,000		
<b>Net cash requirement</b>	607,589,000		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Wales Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Income arising from:

Receipts from Accommodation.

**Annually Managed Expenditure:**Expenditure arising from:

\*Change in provisions.

**Non-Budget Expenditure:**Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

**Wales Office** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
Voted Expenditure								
4,460	190	235	30	4,695	220	30	-	30
<i>Of which:</i>								
A Wales Office								
4,460	190	235	30	4,695	220	30	-	30
<b>Total Spending in DEL</b>								
		235	30					
<b>Spending in Annually Managed Expenditure (AME)</b>								
Voted Expenditure								
-	-	-	7	-	7	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	7	-	7	-	-	-
<b>Total Spending in AME</b>								
		-	7					
<b>Non-Budget spending</b>								
Voted Expenditure								
-	14,554,123	-	607,355	-	15,161,478	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	14,554,123	-	607,355	-	15,161,478	-	-	-
<b>Total Non-Budget Spending</b>								
		-	607,355					
<b>Total for Estimate</b>								
		235	607,392					
<i>Of which:</i>								
Voted Expenditure								
		235	607,392					
Non Voted Expenditure								
		-	-					
						£'000		
		Present Plans	Changes	Revised Plans				
<b>Net Cash Requirement</b>		14,558,644	607,589	15,166,233				

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
4,796	-101	4,695	220	-	220	30	-	30
<i>Of which:</i>								
A Wales Office								
4,796	-101	4,695	220	-	220	30	-	30
<b>Total Spending in DEL</b>								
4,796	-101	4,695	220	-	220	30	-	30
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	7	-	7	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	7	-	7	-	-	-
<b>Total Spending in AME</b>								
-	-	-	7	-	7	-	-	-
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	15,161,478	-	15,161,478	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	-	-	15,161,478	-	15,161,478	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	15,161,478	-	15,161,478	-	-	-
<b>Total for Estimate</b>								
4,796	-101	4,695	15,161,705	-	15,161,705	30	-	30
<i>Of which:</i>								
<b>Voted Expenditure</b>								
4,796	-101	4,695	15,161,705	-	15,161,705	30	-	30
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>14,558,773</b>	<b>607,627</b>	<b>15,166,400</b>
<b>Net Capital Requirement</b>	<b>30</b>	<b>-</b>	<b>30</b>
<b>Accruals to cash adjustments</b>	<b>-159</b>	<b>-38</b>	<b>-197</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-130	-30	-160
New provisions and adjustments to previous provisions	-	-7	-7
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-29	-1	-30
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>14,558,644</b>	<b>607,589</b>	<b>15,166,233</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	4,796
<i>Less:</i>	
Administration DEL Income	-101
<b>Net Administration Costs</b>	<b>4,695</b>
Gross Programme Costs	15,161,705
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-25,000
<b>Net Programme Costs</b>	<b>15,136,705</b>
<b>Total Net Operating Costs</b>	<b>15,141,400</b>
<i>Of which:</i>	
Resource DEL	4,915
Capital DEL	-
Resource AME	7
Capital AME	-
Non-budget	15,136,478
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-15,161,478
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	25,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>4,922</b>
<i>Of which:</i>	
Resource DEL	4,915
Resource AME	7
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	15,161,478
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>15,166,400</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-101</b>
<i>Of which:</i>	
Administration	
Other Income	-101
<i>Of which:</i>	
A Wales Office	-101
Total Administration	<u>-101</u>
<b>Total Voted Resource Income</b>	<b><u>-101</u></b>

---

### Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-25,000	-25,000	-	-	-25,000	-25,000
<b>Total</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-</b>	<b>-</b>	<b>-25,000</b>	<b>-25,000</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-25,000	-25,000	-	-	-25,000	-25,000
<b>Total</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-</b>	<b>-</b>	<b>-25,000</b>	<b>-25,000</b>



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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Glynne Jones

Glynne Jones has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# National Savings and Investments

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
A Administration: Budget transfer through Budget Exchange to reprioritise a number of business-critical projects where costs are expected to be incurred in 2019-20.		-2,600,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-2,600,000</b>	<b>-2,600,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.		-2,600,000	
<b>Total change in Net Cash Requirement</b>		<b>-2,600,000</b>	<b>-2,600,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-2,600,000	-	-2,600,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-2,600,000	-	-2,600,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-2,600,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by National Savings and Investments on:

**Departmental Expenditure Limit:**Expenditure arising from:

Cost of delivery of National Savings and Investments operations, and leveraged activities with other bodies including administration, operational research and development works, other payments and non-cash items. The sale of National Savings and Investments properties resulting in negative expenditure to reflect generated profits.

\* Other payments including payments in respect of recovered losses

Income arising from:

The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments and receipts to enable access to NS and I product. The sale of National Savings and Investments properties resulting in some capital income that will be used as sale proceeds against the disposed assets.

**Annually Managed Expenditure:**Expenditure arising from:

Non-cash movements in provisions including changes to fair value of National Savings and Investment's properties.

**National Savings and Investments** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
132,700	-	-2,600	-	130,100	-	630	-	630
<i>Of which:</i>								
<b>A Administration</b>								
132,700	-	-2,600	-	130,100	-	630	-	630
<b>Total Spending in DEL</b>								
		-2,600	-					
<b>Total for Estimate</b>								
		-2,600	-					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-2,600	-					
<b>Non Voted Expenditure</b>								
		-	-					
						£'000		

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>137,290</b>	<b>-2,600</b>	<b>134,690</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
231,100	-101,000	130,100	-	-	-	630	-	630
<i>Of which:</i>								
A Administration								
231,100	-101,000	130,100	-	-	-	630	-	630
<b>Total Spending in DEL</b>								
<b>231,100</b>	<b>-101,000</b>	<b>130,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>630</b>	<b>-</b>	<b>630</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,300	-	3,300	-	-	-
<i>Of which:</i>								
B Administration								
-	-	-	3,300	-	3,300	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>231,100</b>	<b>-101,000</b>	<b>130,100</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>630</b>	<b>-</b>	<b>630</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
231,100	-101,000	130,100	3,300	-	3,300	630	-	630
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>136,000</b>	<b>-2,600</b>	<b>133,400</b>
<b>Net Capital Requirement</b>	<b>630</b>	<b>-</b>	<b>630</b>
<b>Accruals to cash adjustments</b>	<b>660</b>	<b>-</b>	<b>660</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,400	-	-5,400
New provisions and adjustments to previous provisions	-300	-	-300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-640	-	-640
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	-	4,000
Increase (-) / Decrease (+) in creditors	3,000	-	3,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>137,290</b>	<b>-2,600</b>	<b>134,690</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	231,100
<i>Less:</i>	
Administration DEL Income	-101,000
<b>Net Administration Costs</b>	<b>130,100</b>
Gross Programme Costs	-3,700
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-3,700</b>
<b>Total Net Operating Costs</b>	<b>126,400</b>
<i>Of which:</i>	
Resource DEL	130,100
Capital DEL	-
Resource AME	3,300
Capital AME	-
Non-budget	-7,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	7,000
<b>Total Resource Budget</b>	<b>133,400</b>
<i>Of which:</i>	
Resource DEL	130,100
Resource AME	3,300
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>133,400</b>



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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-101,000</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-101,000
<i>Of which:</i>	
A Administration	-101,000
Total Administration	<u>-101,000</u>
<b>Total Voted Resource Income</b>	<b><u>-101,000</u></b>

---



## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Ian Ackerley

Ian Ackerley has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Charity Commission

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reduction in expenditure of £500k. Utilisation of Budget exchange to carry into 2019-20 to underpin investment in IT Roadmap Programme		-500,000	
Increase in expenditure and income due to additional funding from OGDs	1,650,000	-1,650,000	
<b>Total change in Resource DEL (Voted)</b>	<b>1,650,000</b>	<b>-2,150,000</b>	<b>-500,000</b>
Reduction in expenditure of £500k. Utilisation of Budget exchange to carry into 2019-20 to underpin investment in IT Roadmap Programme		-500,000	
<b>Total change in Net Cash Requirement</b>		<b>-500,000</b>	<b>-500,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-500,000	-	-500,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-500,000	-	-500,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-500,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Charity Commission on:

**Departmental Expenditure Limit:**Expenditure arising from:

Revenue and Capital expenditure in relation to the registration and regulation of charities. Expenditure in connection with depreciation and other non-cash items in DEL.

Income arising from:

\*Providing services, in both the UK and abroad, relating to our knowledge and expertise in the field of registration and regulation of charities. Shared working approaches with other Government Departments.

**Charity Commission** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
25,950	-	-500	-	25,450	-	2,200	-	2,200
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
25,950	-	-500	-	25,450	-	2,200	-	2,200
<b>Total Spending in DEL</b>								
		-500	-					
<b>Total for Estimate</b>								
		-500	-					
<i>Of which:</i>								
<b>Voted Expenditure</b>		-500	-					
<b>Non Voted Expenditure</b>		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>26,480</b>	<b>-500</b>	<b>25,980</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
27,100	-1,650	25,450	-	-	-	2,200	-	2,200
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
27,100	-1,650	25,450	-	-	-	2,200	-	2,200
<b>Total Spending in DEL</b>								
<b>27,100</b>	<b>-1,650</b>	<b>25,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>
<b>Total for Estimate</b>								
<b>27,100</b>	<b>-1,650</b>	<b>25,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
27,100	-1,650	25,450	-	-	-	2,200	-	2,200
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>25,950</b>	<b>-500</b>	<b>25,450</b>
<b>Net Capital Requirement</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>
<b>Accruals to cash adjustments</b>	<b>-1,670</b>	<b>-</b>	<b>-1,670</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-	-1,600
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-	-70
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>26,480</b>	<b>-500</b>	<b>25,980</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	27,100
<i>Less:</i>	
Administration DEL Income	-1,650
<b>Net Administration Costs</b>	<b>25,450</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>25,450</b>
<i>Of which:</i>	
Resource DEL	25,450
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>25,450</b>
<i>Of which:</i>	
Resource DEL	25,450
Resource AME	-
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>25,450</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,650</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-1,650
<i>Of which:</i>	
A Giving the public confidence in the integrity of charity	-1,650
Total Administration	<u>-1,650</u>
<b>Total Voted Resource Income</b>	<b><u>-1,650</u></b>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Helen Stephenson

Helen Stephenson has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Competition and Markets Authority

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Competition Promotion)" Contingency funding Resource DEL to support services under section A of the Estimate	21,900,000		
<b>Total change in Resource DEL (Voted)</b>	<b>21,900,000</b>		<b>21,900,000</b>
"(Competition Promotion)" Contingency funding Resource DEL to support services under section A of the Estimate	15,700,000		
<b>Total change in Capital DEL (Voted)</b>	<b>15,700,000</b>		<b>15,700,000</b>
Revisions to the Net Cash Requirement to reflect changes to resources required	37,600,000	-2,000,000	
<b>Total change in Net Cash Requirement</b>	<b>37,600,000</b>	<b>-2,000,000</b>	<b>35,600,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	21,900,000	-	21,900,000
Capital	15,700,000	-	15,700,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	21,900,000	-	21,900,000
Capital	15,700,000	-	15,700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>35,600,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Competition and Markets Authority on:

**Departmental Expenditure Limit:**Expenditure arising from:

Advancing and safeguarding the economic interests of the UK consumers, businesses and the economy; enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; advocacy; information, education and advice; costs in respect of reactive and proactive litigation; administrative and operational costs; associated depreciation and any other non-cash items falling in DEL.

\*Preparatory work in support of HM Government plans to exit the European Union, including State Aid.

Income arising from:

Recovery of legal costs; contributions from other departments towards the costs of market studies; payments from the Home Office under the asset recovery incentivisation scheme; fine income permitted for offset against litigation spend; payments for information and publications; income from office space rental; fees for common services provided to other organisations; recoveries of salaries of staff on loan or seconded to outside bodies; sale of plant and machinery; recoveries in connection with private telephone calls, postal and bank charges.

**Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash costs

**Competition and Markets Authority** will account for this Estimate.



**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
18,885	53,341	-	21,900	18,885	75,241	7,400	15,700	23,100
<i>Of which:</i>								
A Competition Promotion								
18,885	53,341	-	21,900	18,885	75,241	7,400	15,700	23,100
<b>Total Spending in DEL</b>								
		-	21,900			15,700		
<b>Total for Estimate</b>								
		-	21,900			15,700		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	21,900			15,700		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	77,140	35,600	112,740

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
21,885	-3,000	18,885	78,241	-3,000	75,241	23,100	-	23,100
<i>Of which:</i>								
A Competition Promotion								
21,885	-3,000	18,885	78,241	-3,000	75,241	23,100	-	23,100
<b>Total Spending in DEL</b>								
<b>21,885</b>	<b>-3,000</b>	<b>18,885</b>	<b>78,241</b>	<b>-3,000</b>	<b>75,241</b>	<b>23,100</b>	<b>-</b>	<b>23,100</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	2,500	-	2,500	-	-	-
<i>Of which:</i>								
B Competition Promotion								
-	-	-	2,500	-	2,500	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>21,885</b>	<b>-3,000</b>	<b>18,885</b>	<b>80,741</b>	<b>-3,000</b>	<b>77,741</b>	<b>23,100</b>	<b>-</b>	<b>23,100</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
21,885	-3,000	18,885	80,741	-3,000	77,741	23,100	-	23,100
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>74,726</b>	<b>21,900</b>	<b>96,626</b>
<b>Net Capital Requirement</b>	<b>7,400</b>	<b>15,700</b>	<b>23,100</b>
<b>Accruals to cash adjustments</b>	<b>-4,986</b>	<b>-2,000</b>	<b>-6,986</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,486	-	-3,486
New provisions and adjustments to previous provisions	-2,500	-	-2,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000	-2,000	-1,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>77,140</b>	<b>35,600</b>	<b>112,740</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	21,885
<i>Less:</i>	
Administration DEL Income	-3,000
<b>Net Administration Costs</b>	<b>18,885</b>
Gross Programme Costs	80,741
<i>Less:</i>	
Programme DEL Income	-3,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>77,741</b>
<b>Total Net Operating Costs</b>	<b>96,626</b>
<i>Of which:</i>	
Resource DEL	94,126
Capital DEL	-
Resource AME	2,500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>96,626</b>
<i>Of which:</i>	
Resource DEL	94,126
Resource AME	2,500
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>96,626</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-6,000</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-3,000
<i>Of which:</i>	
A Competition Promotion	-3,000
Total Administration	<u>-3,000</u>
Programme	
Sales of Goods and Services	-3,000
<i>Of which:</i>	
A Competition Promotion	-3,000
Total Programme	<u>-3,000</u>
<b>Total Voted Resource Income</b>	<b><u>-6,000</u></b>



## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Andrea Coscelli

**Additional Accounting Officers:** Erik Wilson for section A

Andrea Coscelli has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer together with their respective responsibilities, is set out in writing.





# The Statistics Board

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
BCT from ONS to HMRC for ODP Central Team Contribution.		-30,000	
BCT from ONS to Cabinet Office for Civil Service Statistics.		-99,000	
Funding from HMT for Trade Statistics	2,000,000		
Resource to Capital swap to redress imbalance of initial 18-19 allocation.		-5,622,000	
<b>Total change in Resource DEL (Voted)</b>	<b>2,000,000</b>	<b>-5,751,000</b>	<b>-3,751,000</b>
Creation of Voluntary Exit Scheme.	3,500,000		
Increase in Early Departure provision.	410,000		
Creation of Legal Provisions.	235,000		
Release of Provisions.	40,000		
<b>Total change in Resource AME (Voted)</b>	<b>4,185,000</b>	<b>-</b>	<b>4,185,000</b>
Resource to Capital swap to redress imbalance of initial 18-19 allocation	5,622,000		
<b>Total change in Capital DEL (Voted)</b>	<b>5,622,000</b>	<b>-</b>	<b>5,622,000</b>
Increase in Net Cash Requirement as a result of HMT Trade Statistics funding	2,000,000		
Decrease in Net Cash Requirement as a result of BCTs out		-129,000	
<b>Total change in Net Cash Requirement</b>	<b>2,000,000</b>	<b>-129,000</b>	<b>1,871,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-3,751,000	-	-3,751,000
Capital	5,622,000	-	5,622,000
<b>Annually Managed Expenditure</b>			
Resource	4,185,000	-	4,185,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	434,000	-	434,000
Capital	5,622,000	-	5,622,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,871,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by The Statistics Board on:

**Departmental Expenditure Limit:**Expenditure arising from:

the collection, preparation and dissemination of economic, social, labour market and other statistics; undertaking data science research, and assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; and coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support and IT services and associated non-cash items.

Income arising from:

provision of social surveys and the provision of other services (statistical and corporate); provision of statistical related IT platforms to other public sector organisations; recovery costs of shared projects; sales of statistical data supply services, analyses and publications; research grants or funding for Data Science and Economical Impact Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; and the provision of business support services.

**Annually Managed Expenditure:**Expenditure arising from:

creation of provision in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

**The Statistics Board** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	286,449	-	-3,751	-	282,698	13,430	5,622	19,052
<i>Of which:</i>								
A Programme Expenditure								
-	286,449	-	-3,751	-	282,698	13,430	5,622	19,052
<b>Total Spending in DEL</b>								
		-	-3,751			5,622		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-840	-	4,185	-	3,345	-	-	-
<i>Of which:</i>								
C Provisions								
-	-	-	4,185	-	4,185	-	-	-
<b>Total Spending in AME</b>								
		-	4,185			-		
<b>Total for Estimate</b>								
		-	434			5,622		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	434			5,622		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>278,280</b>	<b>1,871</b>	<b>280,151</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	306,960	-24,262	282,698	19,052	-	19,052
<i>Of which:</i>								
A Programme Expenditure								
-	-	-	306,960	-24,262	282,698	19,052	-	19,052
<b>Total Spending in DEL</b>								
-	-	-	306,960	-24,262	282,698	19,052	-	19,052
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,345	-	3,345	-	-	-
<i>Of which:</i>								
B Utilised Provisions								
-	-	-	-840	-	-840	-	-	-
C Provisions								
-	-	-	4,185	-	4,185	-	-	-
<b>Total Spending in AME</b>								
-	-	-	3,345	-	3,345	-	-	-
<b>Total for Estimate</b>								
-	-	-	310,305	-24,262	286,043	19,052	-	19,052
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	310,305	-24,262	286,043	19,052	-	19,052
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>285,609</b>	<b>434</b>	<b>286,043</b>
<b>Net Capital Requirement</b>	<b>13,430</b>	<b>5,622</b>	<b>19,052</b>
<b>Accruals to cash adjustments</b>	<b>-20,759</b>	<b>-4,185</b>	<b>-24,944</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-23,100	-	-23,100
New provisions and adjustments to previous provisions	-	-4,185	-4,185
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,501	-	1,501
Use of provisions	840	-	840
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>278,280</b>	<b>1,871</b>	<b>280,151</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	310,335
<i>Less:</i>	
Programme DEL Income	-24,262
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	286,073
<b>Total Net Operating Costs</b>	<b>286,073</b>
<i>Of which:</i>	
Resource DEL	281,858
Capital DEL	30
Resource AME	4,185
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-30
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>286,043</b>
<i>Of which:</i>	
Resource DEL	282,698
Resource AME	3,345
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>286,043</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	Revised Plans
<b>Voted Resource DEL</b>	<b>-24,262</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-24,262
<i>Of which:</i>	
A: Programme Expenditure	-24,262
Total Programme	<u>-24,262</u>
<b>Total Voted Resource Income</b>	<b><u>-24,262</u></b>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.



## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** John Pullinger

John Pullinger has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Food Standards Agency

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): Reduction to RDEL and corresponding increase to CDEL for increased capital investment.		-1,490,000	
(Section A): Reduction to RDEL and corresponding increase to CDEL for increased R&D capital costs improving the FSA's evidence base.		-100,000	
(Section A): Additional funding for EU Exit. This additional funding for the FSA will mean that, under any scenario, UK consumers can continue to access food that is as safe to eat as it is now, and that the UK can maintain, and build on, its reputation as a strong trading partner. In particular, this funding will help to deliver an effective imports and exports regime for food, and will help us to strengthen the UK's resilience to threats such as food incidents and food crime.	11,000,000		
(Section A): Reduction to RDEL in 18/19 and corresponding increase to RDEL in 1920 - Budget Exchange		-1,579,000	
<b>Total change in Resource DEL (Voted)</b>	<b>11,000,000</b>	<b>-3,169,000</b>	<b>7,831,000</b>
(Section A): Reduction to RDEL and corresponding increase to CDEL for increased capital investment.	1,490,000		
(Section A): Reduction to RDEL and corresponding increase to CDEL for increased R&D capital costs improving the FSA's evidence base.	100,000		
(Section A): Additional funding for EU Exit. This additional funding for the FSA will mean that, under any scenario, UK consumers can continue to access food that is as safe to eat as it is now, and that the UK can maintain, and build on, its reputation as a strong trading partner. In particular, this funding will help to deliver an effective imports and exports regime for food, and will help us to strengthen the UK's resilience to threats such as food incidents and food crime.	3,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>4,590,000</b>		<b>4,590,000</b>

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): Additional funding for EU Exit. This additional funding for the FSA will mean that, under any scenario, UK consumers can continue to access food that is as safe to eat as it is now, and that the UK can maintain, and build on, its reputation as a strong trading partner. In particular, this funding will help to deliver an effective imports and exports regime for food, and will help us to strengthen the UK's resilience to threats such as food incidents and food crime. Excluding £95k depreciation.	13,905,000		
Decrease in Creditors due to timings of payments and forecast crystallisation of accruals.	1,500,000		
(Section A): Reduction to RDEL in 18/19 and corresponding increase to RDEL in 19/20 - Budget Exchange		-1,579,000	
<b>Total change in Net Cash Requirement</b>	<b>15,405,000</b>	<b>-1,579,000</b>	<b>13,826,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	7,831,000	-	7,831,000
Capital †	4,590,000	-	4,590,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,831,000	-	7,831,000
Capital	4,590,000	-	4,590,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>13,826,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Food Standards Agency on:

**Departmental Expenditure Limit:**Expenditure arising from:

Protecting the public from public health risks related to food safety and protecting related consumer interests; staff and overhead costs for both administration and programme support; inspections, animal welfare surveillance, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, investigations, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; advice and education, marketing and publications; payments of penalties and interest; expenditure relating to work done in collaboration with or on behalf of UK and EU government departments; funding for depreciation, audit fee and other non-cash items.

Income arising from:

Meat hygiene inspections; approvals and delivery of official controls and controls on primary production of food and feed hygiene enforcement, wine standards and other food-related activities; risk assessments, evidence and research, testing, sampling, enforcement and surveillance work for other UK Government and European Union bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; recharge of expenditure relating to work done in collaboration with or on behalf of UK and EU government departments and income arising from capital grants in kind.

**Annually Managed Expenditure:**Expenditure arising from:

Creation, adjustment and utilisation of provisions relating to pensions, early retirements, bad debts, onerous leases, personal injury and legal claims; revaluations and write off of bad debts; and other non-cash items.

**Food Standards Agency** will account for this Estimate.

† Pending passage of the Supply and Appropriation Act, urgent cash expenditure of £10,000,000 in respect of resource DEL and capital DEL spending supporting the service provided for under section A will be met by repayable advances from the Contingencies Fund. A corresponding amount is required to enable repayment to be made to the Fund 31 by March 2019.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted Expenditure</b>									
36,491	44,185	9,230	-1,399	45,721	42,786	3,900	4,590	8,490	
<i>Of which:</i>									
A Food Standards Agency Westminster (DEL)									
36,491	44,185	9,230	-1,399	45,721	42,786	3,900	4,590	8,490	
<b>Total Spending in DEL</b>									
		9,230	-1,399				4,590		
<b>Total for Estimate</b>									
		9,230	-1,399				4,590		
<i>Of which:</i>									
<b>Voted Expenditure</b>									
		9,230	-1,399				4,590		
<b>Non Voted Expenditure</b>									
		-	-				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>82,788</b>	<b>13,826</b>	<b>96,614</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
46,021	-300	45,721	69,387	-26,601	42,786	8,790	-300	8,490
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
46,021	-300	45,721	69,387	-26,601	42,786	8,790	-300	8,490
<b>Total Spending in DEL</b>								
46,021	-300	45,721	69,387	-26,601	42,786	8,790	-300	8,490
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	9,603	-	9,603	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	-	-	9,603	-	9,603	-	-	-
<b>Total Spending in AME</b>								
-	-	-	9,603	-	9,603	-	-	-
<b>Total for Estimate</b>								
46,021	-300	45,721	78,990	-26,601	52,389	8,790	-300	8,490
<i>Of which:</i>								
<b>Voted Expenditure</b>								
46,021	-300	45,721	78,990	-26,601	52,389	8,790	-300	8,490
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>90,279</b>	<b>7,831</b>	<b>98,110</b>
<b>Net Capital Requirement</b>	<b>3,900</b>	<b>4,590</b>	<b>8,490</b>
<b>Accruals to cash adjustments</b>	<b>-11,391</b>	<b>1,405</b>	<b>-9,986</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,726	-95	-1,821
New provisions and adjustments to previous provisions	-13,177	-	-13,177
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-62	-	-62
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,500	1,500
Use of provisions	3,574	-	3,574
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>82,788</b>	<b>13,826</b>	<b>96,614</b>



## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	45,981
<i>Less:</i>	
Administration DEL Income	-300
<b>Net Administration Costs</b>	<b>45,681</b>
Gross Programme Costs	82,430
<i>Less:</i>	
Programme DEL Income	-26,601
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>55,829</b>
<b>Total Net Operating Costs</b>	<b>101,510</b>
<i>Of which:</i>	
Resource DEL	84,933
Capital DEL	3,400
Resource AME	13,177
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-3,400
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>98,110</b>
<i>Of which:</i>	
Resource DEL	88,507
Resource AME	9,603
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>98,110</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-26,901</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-300
<i>Of which:</i>	
A Food Standards Agency Westminster (DEL)	-300
Total Administration	-300
Programme	
Sales of Goods and Services	-26,601
<i>Of which:</i>	
A Food Standards Agency Westminster (DEL)	-26,601
Total Programme	-26,601
<b>Total Voted Resource Income</b>	<b>-26,901</b>
<b>Voted Capital DEL</b>	<b>-300</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-300
<i>Of which:</i>	
A Food Standards Agency Westminster (DEL)	-300
Total Programme	-300
<b>Total Voted Capital Income</b>	<b>-300</b>



## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.



## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Jason Feeney

Jason Feeney has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

# The National Archives

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): To reflect reserve claim	1,210,000		
(Section A): To reflect increased depreciation charge - programme	1,920,000		
(Section A): To reflect increased depreciation charge - admin	480,000		
(Section A): To reflect movements from current year Resource DEL to future year Resource DEL		-567,000	
(Section A): To reflect movements from current year Resource DEL to Capital DEL		-851,000	
<b>Total change in Resource DEL (Voted)</b>	<b>3,610,000</b>	<b>-1,418,000</b>	<b>2,192,000</b>
(Section A): To reflect movements in current year provision	47,000		
<b>Total change in Resource AME (Voted)</b>	<b>47,000</b>		<b>47,000</b>
(Section A): To reflect movements from current year Resource DEL to Capital DEL	851,000		
(Section A): To reflect movements from current year Capital DEL to future year Capital DEL		-1,500,000	
<b>Total change in Capital DEL (Voted)</b>	<b>851,000</b>	<b>-1,500,000</b>	<b>-649,000</b>
(Section A): To reflect reserve claim	1,210,000		
(Section A): To reflect movements from current year Resource DEL to future year Resource DEL		-567,000	
(Section A): To reflect movements from current year Capital DEL to future year Capital DEL		-1,500,000	
<b>Total change in Net Cash Requirement</b>	<b>1,210,000</b>	<b>-2,067,000</b>	<b>-857,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,192,000	-	2,192,000
Capital	-649,000	-	-649,000
<b>Annually Managed Expenditure</b>			
Resource	47,000	-	47,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,239,000	-	2,239,000
Capital	-649,000	-	-649,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-857,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by The National Archives on:

**Departmental Expenditure Limit:**Expenditure arising from:

ensuring the UK public record - past and future - remains authentic, available and accessible to all including; providing leadership and support to the archive sector across England and Wales; leading on policy and best practice in knowledge and information management for the public sector; setting standards and driving forward the public sector information re-use agenda; official publishing services for the whole of government including publishing all UK legislation and making it accessible online; managing Crown and Parliamentary copyright; administration of The National Archives and other non-cash items.

Income arising from:

sale of copies of documents; sale of publications and other items and services; professional fees; fees receivable from service providers; sale of non-current assets; grants received to carry out specific projects; reproduction fees and royalties for the publication of images; Crown copyright fees and royalties; fees for the management of third parties' copyright; fees for the management of the Office of the Queen's Printer for Scotland; income from contractual arrangements for official publishing and partnerships to make historical records electronically accessible; and sales and recovery of costs for goods/services provided to other government departments; public bodies and the general public.

**Annually Managed Expenditure:**Expenditure arising from:

onerous lease provision and other AME non-cash items.

**The National Archives** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources		Revised		Present	Net Capital	Revised
Admin	Prog	Admin	Prog	Admin	Prog	Changes		
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
9,540	24,372	480	1,712	10,020	26,084	3,470	-649	2,821
<i>Of which:</i>								
A The National Archives (DEL)								
9,540	24,372	480	1,712	10,020	26,084	3,470	-649	2,821
<b>Total Spending in DEL</b>								
		480	1,712			-649		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-61	-	47	-	-14	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-61	-	47	-	-14	-	-	-
<b>Total Spending in AME</b>								
		-	47			-		
<b>Total for Estimate</b>								
		480	1,759			-649		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		480	1,759			-649		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>32,134</b>	<b>-857</b>	<b>31,277</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
10,020	-	10,020	36,184	-10,100	26,084	2,821	-	2,821
<i>Of which:</i>								
A The National Archives (DEL)								
10,020	-	10,020	36,184	-10,100	26,084	2,821	-	2,821
<b>Total Spending in DEL</b>								
10,020	-	10,020	36,184	-10,100	26,084	2,821	-	2,821
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-14	-	-14	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	-14	-	-14	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-14	-	-14	-	-	-
<b>Total for Estimate</b>								
10,020	-	10,020	36,170	-10,100	26,070	2,821	-	2,821
<i>Of which:</i>								
<b>Voted Expenditure</b>								
10,020	-	10,020	36,170	-10,100	26,070	2,821	-	2,821
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>33,851</b>	<b>2,239</b>	<b>36,090</b>
<b>Net Capital Requirement</b>	<b>3,470</b>	<b>-649</b>	<b>2,821</b>
<b>Accruals to cash adjustments</b>	<b>-5,187</b>	<b>-2,447</b>	<b>-7,634</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,200	-2,400	-7,600
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-48	-	-48
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	61	-47	14
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>32,134</b>	<b>-857</b>	<b>31,277</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	10,020
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>10,020</b>
Gross Programme Costs	36,170
<i>Less:</i>	
Programme DEL Income	-10,100
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>26,070</b>
<b>Total Net Operating Costs</b>	<b>36,090</b>
<i>Of which:</i>	
Resource DEL	36,090
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>36,090</b>
<i>Of which:</i>	
Resource DEL	36,104
Resource AME	-14
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>36,090</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-10,100</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-10,100
<i>Of which:</i>	
A The National Archives (DEL)	-10,100
Total Programme	<u>-10,100</u>
 <b>Total Voted Resource Income</b>	 <u><b>-10,100</b></u>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Jeff James

Jeff James has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# United Kingdom Supreme Court

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reallocation to Non Voted Spend in respect of Judicial Salaries		-166,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-166,000</b>	<b>-166,000</b>
Reallocation to Non Voted Spend in respect of Judicial Salaries	166,000		
Additional funding for mainly exceptional / unforeseen items	340,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>506,000</b>		<b>506,000</b>
Effect of Reallocation to Non Voted Spend in respect of Judicial salaries		-166,000	
<b>Total change in Net Cash Requirement</b>		<b>-166,000</b>	<b>-166,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-166,000	506,000	340,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-166,000	506,000	340,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-166,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by United Kingdom Supreme Court on:

**Departmental Expenditure Limit:**Expenditure arising from:

Operation of the UK Supreme Court (UKSC), Judicial Committee of the Privy Council (JCPC) and Judicial Exchange programme; Education & Outreach activities of the United Kingdom Supreme Court, JCPC and the United Kingdom's legal and constitutional systems; Costs associated with Wider Market Initiatives; Cost of running selection commissions for the appointment of Justices; and Maintenance of links with other Supreme Courts.

Income arising from:

Court fees and receipts; Contributions from the devolved government and court services in England & Wales, Scotland, and Northern Ireland; Contributions from the Ministry of Justice to cover support provided to the Judicial Committee of the Privy Council; Receipts of VAT refunds on contracted out services and receipts from Wider Market Initiatives; Receipts in relation to data protection inquiries; fees received from Justices sitting in other foreign courts; recovery of staff costs for staff on loan or seconded to outside bodies, payments for information and publications, private telephone calls, vending machines, telex, postal and bank charge recoveries, receipts from shop sales, and any other miscellaneous income.

**Annually Managed Expenditure:**Expenditure arising from:

Diminution in value of assets.

**United Kingdom Supreme Court** will account for this Estimate.



**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
920	1,960	-	-166	920	1,794	500	-	500
<i>Of which:</i>								
A United Kingdom Supreme Court								
920	1,960	-	-166	920	1,794	500	-	500
<b>Non Voted Expenditure</b>								
-	2,400	-	506	-	2,906	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	2,400	-	506	-	2,906	-	-	-
<b>Total Spending in DEL</b>								
		-	340					
<b>Total for Estimate</b>								
		-	340					
<i>Of which:</i>								
		-	-166					
		-	506					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>1,990</b>	<b>-166</b>	<b>1,824</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,075	-155	920	9,626	-7,832	1,794	500	-	500
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,075	-155	920	9,626	-7,832	1,794	500	-	500
<b>Non-voted expenditure</b>								
-	-	-	2,906	-	2,906	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	-	-	2,906	-	2,906	-	-	-
<b>Total Spending in DEL</b>								
1,075	-155	920	12,532	-7,832	4,700	500	-	500
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
C United Kingdom Supreme Court								
-	-	-	1,000	-	1,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	1,000	-	1,000	-	-	-
<b>Total for Estimate</b>								
1,075	-155	920	13,532	-7,832	5,700	500	-	500
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,075	-155	920	10,626	-7,832	2,794	500	-	500
<b>Non Voted Expenditure</b>								
-	-	-	2,906	-	2,906	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>6,280</b>	<b>340</b>	<b>6,620</b>
<b>Net Capital Requirement</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Accruals to cash adjustments</b>	<b>-2,390</b>	<b>-</b>	<b>-2,390</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,350	-	-2,350
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-	-40
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-2,400</b>	<b>-506</b>	<b>-2,906</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,400	-506	-2,906
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,990</b>	<b>-166</b>	<b>1,824</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	1,075
<i>Less:</i>	
Administration DEL Income	-155
<b>Net Administration Costs</b>	<b>920</b>
Gross Programme Costs	13,532
<i>Less:</i>	
Programme DEL Income	-7,832
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>5,700</b>
<b>Total Net Operating Costs</b>	<b>6,620</b>
<i>Of which:</i>	
Resource DEL	5,620
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>6,620</b>
<i>Of which:</i>	
Resource DEL	5,620
Resource AME	1,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>6,620</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-7,987</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-155
<i>Of which:</i>	
A United Kingdom Supreme Court	-155
Total Administration	<u>-155</u>
Programme	
Sales of Goods and Services	-7,832
<i>Of which:</i>	
A United Kingdom Supreme Court	-7,832
Total Programme	<u>-7,832</u>
<b>Total Voted Resource Income</b>	<b><u>-7,987</u></b>



## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Mark Ormerod

Mark Ormerod has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.





# Government Actuary's Department

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Administration Expenditure Resource DEL, decrease of £30,000 to reflect the RDEL to CDEL virement to cover additional capital costs for IT equipment against flexible working agenda at GAD.		-30,000	
<b>Total change in Resource DEL (Voted)</b>	-	<b>-30,000</b>	<b>-30,000</b>
(Section C) Provision AME, additional provision of £419,000 required in order to comply with the terms of the Finlaison House lease and accounting requirements(IAS 37), the annual dilapidation provision (non-cash) is required for the financial year 2018-19.	419,000		
<b>Total change in Resource AME (Voted)</b>	<b>419,000</b>	-	<b>419,000</b>
(Section A) Administrative Expenditure Capital DEL, increase of £30,000 to reflect the RDEL to CDEL virement to cover additional capital costs for IT equipment against flexible working agenda at GAD.	30,000		
<b>Total change in Capital DEL (Voted)</b>	<b>30,000</b>	-	<b>30,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-30,000	-	-30,000
Capital	30,000	-	30,000
<b>Annually Managed Expenditure</b>			
Resource	419,000	-	419,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	389,000	-	389,000
Capital	30,000	-	30,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Government Actuary's Department on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc. as well as accommodation and facilities management services.

**Annually Managed Expenditure:**Expenditure arising from:

The setting up and use of provisions and other associated non-cash items.

**Government Actuary's Department** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1	-	-30	-	-29	-	200	30	230
<i>Of which:</i>								
A Administration								
-19	-	-30	-	-49	-	200	30	230
<b>Total Spending in DEL</b>								
		-30	-			30		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	141	-	419	-	560	-	-	-
<i>Of which:</i>								
C Provisions (AME)								
-	141	-	419	-	560	-	-	-
<b>Total Spending in AME</b>								
		-	419			-		
<b>Total for Estimate</b>								
		-30	419			30		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-30	419			30		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	215	-	215

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
20,948	-20,977	-29	-	-	-	230	-	230
<i>Of which:</i>								
A Administration								
20,928	-20,977	-49	-	-	-	230	-	230
B Use of Provisions (DEL)								
20	-	20	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
20,948	-20,977	-29	-	-	-	230	-	230
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	560	-	560	-	-	-
<i>Of which:</i>								
C Provisions (AME)								
-	-	-	560	-	560	-	-	-
<b>Total Spending in AME</b>								
-	-	-	560	-	560	-	-	-
<b>Total for Estimate</b>								
20,948	-20,977	-29	560	-	560	230	-	230
<i>Of which:</i>								
<b>Voted Expenditure</b>								
20,948	-20,977	-29	560	-	560	230	-	230
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>142</b>	<b>389</b>	<b>531</b>
<b>Net Capital Requirement</b>	<b>200</b>	<b>30</b>	<b>230</b>
<b>Accruals to cash adjustments</b>	<b>-127</b>	<b>-419</b>	<b>-546</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-340	-	-340
New provisions and adjustments to previous provisions	-161	-419	-580
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	119	-	119
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	235	-	235
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	-	20
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>215</b>	<b>-</b>	<b>215</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	20,928
<i>Less:</i>	
Administration DEL Income	-20,977
<b>Net Administration Costs</b>	<b>-49</b>
Gross Programme Costs	580
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>580</b>
<b>Total Net Operating Costs</b>	<b>531</b>
<i>Of which:</i>	
Resource DEL	-49
Capital DEL	-
Resource AME	580
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>531</b>
<i>Of which:</i>	
Resource DEL	-29
Resource AME	560
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>531</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-20,977</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-20,977
<i>Of which:</i>	
A: Administration	-20,977
Total Administration	<u>-20,977</u>
<b>Total Voted Resource Income</b>	<u><u>-20,977</u></u>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Martin Clarke

Martin Clarke has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Office of Gas and Electricity Markets

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
A Gas and Electricity Markets Authority: Administration - additional support for work on black start; cyber security; EU Exit work; Evolving Ofgem; Nuclear RAB; Pioneer fund work and OFTO tender. Funded from licence fee; OFTO tender and pioneer fund.	5,318,000	-4,592,000	
B Ofgem E-Serve: Administration - additional for work on ECO3 and PAC/NAO RHI recommendations. Funded by BEIS	2,650,000	-2,650,000	
D Energy Market Investigation Remedies - reduction in forecast spend for database/data service project. Licence fee will be adjusted to account for this reduction	-725,000		
<b>Total change in Resource DEL (Voted)</b>	<b>7,243,000</b>	<b>-7,242,000</b>	<b>1,000</b>
Budget Cover Transfer: Transfer to Cabinet Office to cover Ofgem's share of the 2018-19 capital cost on 10SC hub programme fit out		-198,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-198,000</b>	<b>-198,000</b>
Net Cash Requirement reflect changes to resources and capital as set out above.		-197,000	
<b>Total change in Net Cash Requirement</b>		<b>-197,000</b>	<b>-197,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-198,000	-	-198,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,000	-	1,000
Capital	-198,000	-	-198,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-197,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Office of Gas and Electricity Markets on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administrative and operational costs; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; payments in relation to legal costs arising from regulatory duties; adjustments to provisions; depreciation and other non-cash items in DEL.

Income arising from:

Gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime and Fossil Fuel Levy; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; and other cost recovery receipts.

**Office of Gas and Electricity Markets** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
701	-	1	-	702	-	1,000	-198	802
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
-5,076	-	726	-	-4,350	-	1,000	-198	802
D Energy Market Investigation Remedies								
3,877	-	-725	-	3,152	-	-	-	-
<b>Total Spending in DEL</b>								
		1	-			-198		
<b>Total for Estimate</b>								
		1	-			-198		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1	-			-198		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	2,331	-197	2,134

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
97,470	-96,768	702	-	-	-	802	-	802
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
70,768	-75,118	-4,350	-	-	-	802	-	802
B Ofgem E-Serve: Administration								
21,650	-21,650	-	-	-	-	-	-	-
C Gas and Electricity Markets Authority: Great Working Environment								
1,900	-	1,900	-	-	-	-	-	-
D Energy Market Investigation Remedies								
3,152	-	3,152	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
97,470	-96,768	702	-	-	-	802	-	802
<b>Total for Estimate</b>								
97,470	-96,768	702	-	-	-	802	-	802
<i>Of which:</i>								
<b>Voted Expenditure</b>								
97,470	-96,768	702	-	-	-	802	-	802
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>701</b>	<b>1</b>	<b>702</b>
<b>Net Capital Requirement</b>	<b>1,000</b>	<b>-198</b>	<b>802</b>
<b>Accruals to cash adjustments</b>	<b>630</b>	<b>-</b>	<b>630</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-700	-	-700
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,000	-	1,000
Increase (-) / Decrease (+) in creditors	390	-	390
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,331</b>	<b>-197</b>	<b>2,134</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	97,470
<i>Less:</i>	
Administration DEL Income	-96,768
<b>Net Administration Costs</b>	<b>702</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>702</b>
<i>Of which:</i>	
Resource DEL	702
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>702</b>
<i>Of which:</i>	
Resource DEL	702
Resource AME	-
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>702</b>



## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-96,768</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-24,629
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-2,979
B Ofgem E-Serve: Administration	-21,650
Taxation	-72,139
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-72,139
Total Administration	<u>-96,768</u>
<b>Total Voted Resource Income</b>	<b><u>-96,768</u></b>



## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Dermot Nolan

Dermot Nolan has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Water Services Regulation Authority

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(SECTION A) Token increase in RDEL to enable Parliament to vote Supplementary Estimate.	1,000	-	
<b>Total change in Resource DEL (Voted)</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Amounts required in the year ending 31 March 2019 for expenditure by Water Services Regulation Authority on:

**Departmental Expenditure Limit:**Expenditure arising from:

Regulation of, and the application of competition law to, the water and sewerage industry in England and Wales.

Administration and operation costs of the department, including depreciation, pension payments, provisions and other non-cash items. Payments in relation to legal costs arising from carrying out legal functions including regulatory and/or competition functions.

Income arising from:

Regulatory licence fees and otherwise recovering Ofwat's costs and expenses associated with the regulation of, and being a competition authority in relation to, the water and sewerage industry in England and Wales.

Contributions towards former Director Generals' pension payments.

Recovery in respect of administration and operation costs of the department, including salary recovery for staff on loan or seconded, contributions relating to participant's share of collaborative projects, sale of fixed assets and any other miscellaneous cost recovery receipts.

**Water Services Regulation Authority** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
Voted Expenditure								
<i>Of which:</i>								
A: Water Services Regulation Authority								
140	-	1	-	141	-	170	-	170
<b>Total Spending in DEL</b>								
		1	-				-	
<b>Total for Estimate</b>								
		1	-				-	
<i>Of which:</i>								
Voted Expenditure								
		1	-					
Non Voted Expenditure								
		-	-					
						£'000		
		Present Plans	Changes	Revised Plans				
<b>Net Cash Requirement</b>		2,313	-	2,313				

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
31,813	-31,672	141	-	-	-	170	-	170
<i>Of which:</i>								
A: Water Services Regulation Authority								
31,813	-31,672	141	-	-	-	170	-	170
<b>Total Spending in DEL</b>								
31,813	-31,672	141	-	-	-	170	-	170
<b>Total for Estimate</b>								
31,813	-31,672	141	-	-	-	170	-	170
<i>Of which:</i>								
<b>Voted Expenditure</b>								
31,813	-31,672	141	-	-	-	170	-	170
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>140</b>	<b>1</b>	<b>141</b>
<b>Net Capital Requirement</b>	<b>170</b>	<b>-</b>	<b>170</b>
<b>Accruals to cash adjustments</b>	<b>2,003</b>	<b>-1</b>	<b>2,002</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-360	-	-360
New provisions and adjustments to previous provisions	-140	-	-140
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-30	-	-30
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,390	-1	2,389
Use of provisions	143	-	143
<b>Removal of non-voted budget items</b>			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,313</b>	<b>-</b>	<b>2,313</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	31,813
<i>Less:</i>	
Administration DEL Income	-31,672
<b>Net Administration Costs</b>	<b>141</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>141</b>
<i>Of which:</i>	
Resource DEL	141
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>141</b>
<i>Of which:</i>	
Resource DEL	141
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>141</b>

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**Part III: Note B - Analysis of Departmental Income**

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	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-31,672</b>
<i>Of which:</i>	
Administration	
Taxation	-31,672
<i>Of which:</i>	
A: Water Services Regulation Authority	-31,672
Total Administration	<u>-31,672</u>
<b>Total Voted Resource Income</b>	<b><u>-31,672</u></b>



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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

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No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Rachel Fletcher

Rachel Fletcher has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Export Credits Guarantee Department

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) - Increase in the funding requirement for Direct Lending loans for \$/£ foreign exchange rate fluctuations	31,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>31,000,000</b>		<b>31,000,000</b>
(Section E) - Increase in the funding requirement for Direct Lending loans for \$/£ foreign exchange rate fluctuations	54,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>54,000,000</b>		<b>54,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	31,000,000	-	31,000,000
Capital	54,000,000	-	54,000,000
<b>Total Net Budget</b>			
Resource	31,000,000	-	31,000,000
Capital	54,000,000	-	54,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Export Credits Guarantee Department on:

**Departmental Expenditure Limit:**Expenditure arising from:

The running of ECGD's operational activity (operating costs of the Department).

Income arising from:

Some underwriting activity and notional income in respect of the Apprenticeship Levy.

**Annually Managed Expenditure:**Expenditure arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and expenditure arising from the creation and increase in provisions related to ECGD's operational activities.

Income arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas for transaction and portfolio management, and income arising from the release of and decrease in provisions related to ECGD's operational activities.

**Export Credits Guarantee Department** will account for this Estimate.



**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	102,374	-	31,000	-	133,374	671,368	54,000	725,368
<i>Of which:</i>								
E Direct Lending								
-	71,286	-	31,000	-	102,286	675,978	54,000	729,978
<b>Total Spending in AME</b>								
		-	31,000			54,000		
<b>Total for Estimate</b>								
		-	31,000			54,000		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	31,000			54,000		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	363,628	-	363,628

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
41,129	-41,128	1	2,000	-700	1,300	300	-	300
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
41,129	-41,128	1	2,000	-700	1,300	300	-	300
<b>Total Spending in DEL</b>								
<b>41,129</b>	<b>-41,128</b>	<b>1</b>	<b>2,000</b>	<b>-700</b>	<b>1,300</b>	<b>300</b>	<b>-</b>	<b>300</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	360,246	-226,872	133,374	779,833	-54,465	725,368
<i>Of which:</i>								
B Export Credits								
-	-	-	231,905	-201,445	30,460	-	-	-
C Fixed Rate Export Finance / Export Finance Assistance								
-	-	-	2,486	-1,192	1,294	-	-	-
D Refinanced Loans and Interest Equalisation								
-	-	-	-	-666	-666	-	-4,610	-4,610
E Direct Lending								
-	-	-	125,855	-23,569	102,286	779,833	-49,855	729,978
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>360,246</b>	<b>-226,872</b>	<b>133,374</b>	<b>779,833</b>	<b>-54,465</b>	<b>725,368</b>
<b>Total for Estimate</b>								
<b>41,129</b>	<b>-41,128</b>	<b>1</b>	<b>362,246</b>	<b>-227,572</b>	<b>134,674</b>	<b>780,133</b>	<b>-54,465</b>	<b>725,668</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
41,129	-41,128	1	362,246	-227,572	134,674	780,133	-54,465	725,668
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>103,675</b>	<b>31,000</b>	<b>134,675</b>
<b>Net Capital Requirement</b>	<b>671,668</b>	<b>54,000</b>	<b>725,668</b>
<b>Accruals to cash adjustments</b>	<b>-411,715</b>	<b>-85,000</b>	<b>-496,715</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-329	-	-329
New provisions and adjustments to previous provisions	-206,123	-	-206,123
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-113,865	-31,000	-144,865
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-117,060	-54,000	-171,060
Increase (-) / Decrease (+) in creditors	25,516	-	25,516
Use of provisions	146	-	146
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>363,628</b>	<b>-</b>	<b>363,628</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	40,983
<i>Less:</i>	
Administration DEL Income	-41,128
<b>Net Administration Costs</b>	<b>-145</b>
Gross Programme Costs	362,392
<i>Less:</i>	
Programme DEL Income	-700
Programme AME Income	-226,872
Non-budget income	-
<b>Net Programme Costs</b>	<b>134,820</b>
<b>Total Net Operating Costs</b>	<b>134,675</b>
<i>Of which:</i>	
Resource DEL	1,155
Capital DEL	-
Resource AME	133,520
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>134,675</b>
<i>Of which:</i>	
Resource DEL	1,301
Resource AME	133,374
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>134,675</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-41,828</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-41,128
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-41,128
Total Administration	-41,128
Programme	
Sales of Goods and Services	-700
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-700
Total Programme	-700
<b>Voted Resource AME</b>	<b>-226,872</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-195,187
<i>Of which:</i>	
B Export Credits	-195,187
Interest and Dividends	-31,685
<i>Of which:</i>	
B Export Credits	-6,258
C Fixed Rate Export Finance / Export Finance Assistance	-1,192
D Refinanced Loans and Interest Equalisation	-666
E Direct Lending	-23,569
Total Programme	-226,872
<b>Total Voted Resource Income</b>	<b>-268,700</b>
<b>Voted Capital AME</b>	<b>-54,465</b>
<i>Of which:</i>	
Programme	
Repayments	-54,465
<i>Of which:</i>	
D Refinanced Loans and Interest Equalisation	-4,610
E Direct Lending	-49,855
Total Programme	-54,465
<b>Total Voted Capital Income</b>	<b>-54,465</b>



## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Louis Taylor

Louis Taylor has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.





# Office of the Parliamentary Ombudsman for Administration and the Health Service Commissioner for England

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase due to a shortfall in lease income.	1,105,000	-	
(Section A) Increase relating to the Ombudsman's Salary.	192,000	-	
<b>Total change in Resource DEL (Voted)</b>	<b>1,297,000</b>	<b>-</b>	<b>1,297,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	3,220,000	-	
<b>Total change in Net Cash Requirement</b>	<b>3,220,000</b>	<b>-</b>	<b>3,220,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,297,000	-	1,297,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,297,000	-	1,297,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>3,220,000</b>		

Amounts required in the year ending 31 March 2019 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

**Departmental Expenditure Limit:**Expenditure arising from:

Operational and administration costs, capital expenditure, and associated depreciation and other non-cash costs falling in DEL.

Cost sharing arrangements with the Commission for Local Administration in England.

Any initial preliminary and transitional costs associated with preparation for the Public Ombudsman Service.

Income arising from:

Cost sharing arrangements with the Commissioner for Local Administration in England and other public sector bodies.

Recovery of costs of staff on loan or secondment.

Sub-letting accommodation on the Ombudsman's estate.

Monies received from sale of goods or services and recovery of costs or miscellaneous income not classified elsewhere.

**Annually Managed Expenditure:**Expenditure arising from:

Use of provisions, including provisions for onerous leases, early departure, legal costs and dilapidations.

**Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England** will account for this Estimate.

**Part II: Changes Proposed**

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	28,911	-	1,297	-	30,208	1,116	-	1,116
<i>Of which:</i>								
A: Administration								
-	28,911	-	1,297	-	30,208	1,116	-	1,116
<b>Total Spending in DEL</b>								
			-	1,297				
<b>Total for Estimate</b>								
			-	1,297				
<i>Of which:</i>								
<b>Voted Expenditure</b>								
			-	1,297				
<b>Non Voted Expenditure</b>								
			-	-				

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	28,927	3,220	32,147

**Part II: Revised subhead detail including additional provision**

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	31,662	-1,454	30,208	1,116	-	1,116
<i>Of which:</i>								
A: Administration								
-	-	-	31,662	-1,454	30,208	1,116	-	1,116
<b>Non Voted expenditure</b>								
-	-	-	192	-	192	-	-	-
<i>Of which:</i>								
B: Ombudsman's salary and social security								
-	-	-	192	-	192	-	-	-
<b>Total Spending in DEL</b>								
-	-	-	31,854	-1,454	30,400	1,116	-	1,116
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	-2,147	-	-2,147	-	-	-
<i>Of which:</i>								
C: Use of provisions								
-	-	-	-2,147	-	-2,147	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-2,147	-	-2,147	-	-	-
<b>Total for Estimate</b>								
-	-	-	29,707	-1,454	28,253	1,116	-	1,116
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	29,515	-1,454	28,061	1,116	-	1,116
<b>Non Voted Expenditure</b>								
-	-	-	192	-	192	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>26,956</b>	<b>1,297</b>	<b>28,253</b>
<b>Net Capital Requirement</b>	<b>1,116</b>	<b>-</b>	<b>1,116</b>
<b>Accruals to cash adjustments</b>	<b>1,047</b>	<b>1,923</b>	<b>2,970</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,100	-	-1,100
New provisions and adjustments to previous provisions	1,856	-341	1,515
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,923	1,923
Use of provisions	291	341	632
<b>Removal of non-voted budget items</b>	<b>-192</b>	<b>-</b>	<b>-192</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-192	-	-192
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>28,927</b>	<b>3,220</b>	<b>32,147</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	28,602
<i>Less:</i>	
Programme DEL Income	-1,454
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>27,148</b>
<b>Total Net Operating Costs</b>	<b>27,148</b>
<i>Of which:</i>	
Resource DEL	28,663
Capital DEL	-
Resource AME	-1,515
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	1,105
<b>Total Resource Budget</b>	<b>28,253</b>
<i>Of which:</i>	
Resource DEL	30,400
Resource AME	-2,147
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>28,253</b>

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**Part III: Note B - Analysis of Departmental Income**

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	£'000
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-1,454</b>
<i>Of which:</i>	
Programme	
Other income	-1,454
<i>Of which:</i>	
A: Administration	-1,454
Total Programme	-1,454
<b>Total Voted Resource Income</b>	<b>-1,454</b>



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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

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No CFER income or receipts are expected in 2018-19.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Rob Behrens

Rob Behrens has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# House of Lords

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) Increase in resource costs relating to the House of Lords in 2018-19.	8,086,000	-	
<b>Total change in Resource DEL (Voted)</b>	<b>8,086,000</b>	-	<b>8,086,000</b>
i. (Section C) Non-cash budgetary provision relating to movements in the revaluation of the Parliamentary Estate in 2018-19.	28,756,000	-	
<b>Total change in Resource AME (Voted)</b>	<b>28,756,000</b>	-	<b>28,756,000</b>
i. (Section B) Decreased in year capital expenditure relating to timing of certain capital programmes and projects on the Parliamentary Estate.	-	-10,919,000	
<b>Total change in Capital DEL (Voted)</b>	-	<b>-10,919,000</b>	<b>-10,919,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	-	-4,661,000	
<b>Total change in Net Cash Requirement</b>	-	<b>-4,661,000</b>	<b>-4,661,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	8,086,000	-	8,086,000
Capital	-10,919,000	-	-10,919,000
<b>Annually Managed Expenditure</b>			
Resource	28,756,000	-	28,756,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,842,000	-	36,842,000
Capital	-10,919,000	-	-10,919,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-4,661,000</b>		

Amounts required in the year ending 31 March 2019 for expenditure by House of Lords on:

**Departmental Expenditure Limit:**Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees; income from the sale of assets; other charges and receipts in connection with parliamentary activities.

**Annually Managed Expenditure:**Expenditure arising from:

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

**House of Lords Administration** will account for this Estimate.

## Part II: Changes Proposed

							£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised	
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted Expenditure</b>									
-	120,286	-	8,086	-	128,372	65,855	-10,919	54,936	
<i>Of which:</i>									
A: Administration									
-	85,747	-	1,133	-	86,880	3,482	-17	3,465	
B: Works Services									
-	34,539	-	6,953	-	41,492	62,373	-10,902	51,471	
<b>Total Spending in DEL</b>									
		-	8,086				-10,919		
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	12,050	-	28,756	-	40,806	-	-	-	
<i>Of which:</i>									
C: Administration									
-	12,050	-	28,756	-	40,806	-	-	-	
<b>Total Spending in AME</b>									
		-	28,756				-		
<b>Total for Estimate</b>									
		-	36,842				-10,919		
<i>Of which:</i>									
<b>Voted Expenditure</b>									
		-	36,842				-10,919		
<b>Non Voted Expenditure</b>									
		-	-				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>176,689</b>	<b>-4,661</b>	<b>172,028</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	134,490	-6,118	128,372	57,006	-2,070	54,936
<i>Of which:</i>								
A: Administration								
-	-	-	92,974	-6,094	86,880	3,465	-	3,465
B: Works Services								
-	-	-	41,516	-24	41,492	53,541	-2,070	51,471
<b>Total Spending in DEL</b>								
-	-	-	134,490	-6,118	128,372	57,006	-2,070	54,936
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	40,806	-	40,806	-	-	-
<i>Of which:</i>								
C: Administration								
-	-	-	40,806	-	40,806	-	-	-
<b>Total Spending in AME</b>								
-	-	-	40,806	-	40,806	-	-	-
<b>Total for Estimate</b>								
-	-	-	175,296	-6,118	169,178	57,006	-2,070	54,936
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	175,296	-6,118	169,178	57,006	-2,070	54,936
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>132,336</b>	<b>36,842</b>	<b>169,178</b>
<b>Net Capital Requirement</b>	<b>65,855</b>	<b>-10,919</b>	<b>54,936</b>
<b>Accruals to cash adjustments</b>	<b>-21,502</b>	<b>-30,584</b>	<b>-52,086</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-22,660	-30,131	-52,791
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-3	-70
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	25	-	25
Increase (+) / Decrease (-) in debtors	450	-	450
Increase (-) / Decrease (+) in creditors	750	-450	300
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>176,689</b>	<b>-4,661</b>	<b>172,028</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	175,296
<i>Less:</i>	
Programme DEL Income	-6,118
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>169,178</b>
<b>Total Net Operating Costs</b>	<b>169,178</b>
<i>Of which:</i>	
Resource DEL	128,372
Capital DEL	-
Resource AME	40,806
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>169,178</b>
<i>Of which:</i>	
Resource DEL	128,372
Resource AME	40,806
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>169,178</b>



## Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-6,118</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-6,118
<i>Of which:</i>	
A: Administration	-6,094
B: Works Services	-24
Total Programme	<u>-6,118</u>
<b>Total Voted Resource Income</b>	<b><u>-6,118</u></b>
<b>Voted Capital DEL</b>	<b>-2,070</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-2,070
<i>Of which:</i>	
B: Works Services	-2,070
Total Programme	<u>-2,070</u>
<b>Total Voted Capital Income</b>	<b><u>-2,070</u></b>



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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

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No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

**Accounting Officer:** Ed Ollard, Clerk of the Parliaments

Ed Ollard, Clerk of the Parliaments has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Armed Forces Pension and Compensation Schemes

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (section A) To increase the Interest on Scheme Liability to reflect the latest forecast outturn.	90,000,000		
ii. (Section A) To increase the Current Service Cost to reflect the latest forecast outturn.	70,000,000		
iii. (Section A) To increase the Past Service Cost.	2,600,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>2,760,000,000</b>		<b>2,760,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,760,000,000	-	2,760,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,760,000,000	-	2,760,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Armed Forces Pension and Compensation Schemes on:

**Annually Managed Expenditure:**Expenditure arising from:

Payment of pensions, lump sum benefits, transfers out and associated non-cash items to persons covered by the scheme. Provision is also made for payment of those benefits outside the scheme: Short Service Gratuities, Resettlement Grants and Criminal Injuries Compensation Overseas.

Income arising from:

MOD employer contributions (Superannuation Contributions Adjusted for Past Experience), Transfers In from other schemes and the purchases of added years.

**Ministry of Defence** will account for this Estimate.

**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	6,543,361	-	2,760,000	-	9,303,361	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	6,543,361	-	2,760,000	-	9,303,361	-	-	-
<b>Total Spending in AME</b>								
		-	<b>2,760,000</b>					
<b>Total for Estimate</b>								
		-	<b>2,760,000</b>					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	2,760,000					
<b>Non Voted Expenditure</b>								
		-	-					
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>1,847,555</b>	-	<b>1,847,555</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	12,205,277	-2,901,916	9,303,361	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	-	-	12,205,277	-2,901,916	9,303,361	-	-	-
<b>Total Spending in AME</b>								
-	-	-	12,205,277	-2,901,916	9,303,361	-	-	-
<b>Total for Estimate</b>								
-	-	-	12,205,277	-2,901,916	9,303,361	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	12,205,277	-2,901,916	9,303,361	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>6,543,361</b>	<b>2,760,000</b>	<b>9,303,361</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-4,695,806</b>	<b>-2,760,000</b>	<b>-7,455,806</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-9,445,277	-2,760,000	-12,205,277
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-38,833	-	-38,833
Increase (-) / Decrease (+) in creditors	-21,109	-	-21,109
Use of provisions	4,809,413	-	4,809,413
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,847,555</b>	-	<b>1,847,555</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	12,205,277
<i>Of which:</i>	
Increases in liability	7,082,777
Interest on scheme liability	5,122,500
Other expenditure	-
<i>Less:</i>	
Contributions received	-2,901,401
Transfers in	-515
Other income	-
<b>Net Programme Costs</b>	<b>9,303,361</b>
<b>Total Net Operating Costs</b>	<b>9,303,361</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	9,303,361
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>9,303,361</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	9,303,361
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>9,303,361</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-2,901,916</b>
<i>Of which:</i>	
Programme	
Pensions	-2,901,916
<i>Of which:</i>	
A Retired pay, pensions and other payments to ex-service personnel	-2,901,916
Total Programme	<u>-2,901,916</u>
<b>Total Voted Resource Income</b>	<b><u>-2,901,916</u></b>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Stephen Lovegrove

Stephen Lovegrove has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# National Health Service Pension Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in income from pension contributions due to higher growth in the pensionable pay-bill than previously forecast		-94,566,000	
A decrease in transfers-in and receipts in relation to employer redundancy charges	18,000,000		
Current Service Cost increases as a result of higher growth in pensionable pay-bill than previously forecast	401,871,000		
A provision for Past Service Costs in relation to additional costs arising from decisions which affect public sector wide schemes.	10,000,000,000		
Increases in other expenditure	3,632,000		
<b>Total change in Resource AME (Voted)</b>	<b>10,423,503,000</b>	<b>-94,566,000</b>	<b>10,328,937,000</b>
Increase in income, primarily due to increased pension contributions as a result of higher growth in the pensionable pay-bill than previously forecast		-76,566,000	
Increase in pension benefit payments due to lump sums	125,068,000		
Increase in payments to HMRC in relation to Lifetime Allowance and Annual Allowance charges for retiring members	60,000,000		
Increase in payments to HMRC in relation to Contribution Equivalent Premium (CEP) payments	45,000,000		
Increase in other pension benefit payments	36,616,000		
Change in debtors/creditors	192,034,000		
<b>Total change in Net Cash Requirement</b>	<b>458,718,000</b>	<b>-76,566,000</b>	<b>382,152,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,328,937,000	-	10,328,937,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,328,937,000	-	10,328,937,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>382,152,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by National Health Service Pension Scheme on:

**Annually Managed Expenditure:**Expenditure arising from:

Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other cash and non-cash items.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, cost of scheme administration levy, from or in respect of persons engaged in health services or in other approved employment.

**NHS Business Services Authority** will account for this Estimate.



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	26,261,063	-	10,328,937	-	36,590,000	-	-	-
<i>Of which:</i>								
A Pensions								
-	26,261,063	-	10,328,937	-	36,590,000	-	-	-
<b>Total Spending in AME</b>								
		-	10,328,937					
<b>Total for Estimate</b>								
		-	10,328,937					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	10,328,937					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>-199,118</b>	<b>382,152</b>	<b>183,034</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	47,907,000	-11,317,000	36,590,000	-	-	-
<i>Of which:</i>								
A Pensions								
-	-	-	47,907,000	-11,317,000	36,590,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	47,907,000	-11,317,000	36,590,000	-	-	-
<b>Total for Estimate</b>								
-	-	-	47,907,000	-11,317,000	36,590,000	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	47,907,000	-11,317,000	36,590,000	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>26,261,063</b>	<b>10,328,937</b>	<b>36,590,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-26,460,181</b>	<b>-9,946,785</b>	<b>-36,406,966</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-37,461,497	-10,405,503	-47,867,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-151,000	142,922	-8,078
Increase (-) / Decrease (+) in creditors	-61,000	49,112	-11,888
Use of provisions	11,213,316	266,684	11,480,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-199,118</b>	<b>382,152</b>	<b>183,034</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	47,907,000
<i>Of which:</i>	
Increases in liability	34,267,000
Interest on scheme liability	13,600,000
Other expenditure	40,000
<i>Less:</i>	
Contributions received	-11,195,000
Transfers in	-60,000
Other income	-62,000
<b>Net Programme Costs</b>	<b>36,590,000</b>
<b>Total Net Operating Costs</b>	<b>36,590,000</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	36,590,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>36,590,000</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	36,590,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>36,590,000</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	<b>Revised Plans</b>
<b>Voted Resource AME</b>	<b>-11,317,000</b>
<i>Of which:</i>	
Programme	
Pensions	-11,317,000
<i>Of which:</i>	
A Pensions	-11,317,000
Total Programme	<u>-11,317,000</u>
<b>Total Voted Resource Income</b>	<u><b>-11,317,000</b></u>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Alistair McDonald

Alistair McDonald has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.





## Teachers' Pension Scheme (England and Wales)

### Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
SECTION A Decreases due to changes in the PRC provision discount rate and increased Employer Contributions, Transfers In and other income.		-46,647,000	
SECTION A Increase due to higher Past Service Cost Provision. Current Service Costs, lower employee contribution and Guaranteed Minimum Pension payments.	9,563,587,000		
<b>Total change in Resource AME (Voted)</b>	<b>9,563,587,000</b>	<b>-46,647,000</b>	<b>9,516,940,000</b>
Revisions to the Net Cash Requirement required as working capital for the payment of pension. It also takes account of movements in debtors and creditors.		-262,599,000	
<b>Total change in Net Cash Requirement</b>		<b>-262,599,000</b>	<b>-262,599,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,516,940,000	-	9,516,940,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,516,940,000	-	9,516,940,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-262,599,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Teachers' Pension Scheme (England and Wales) on:

**Annually Managed Expenditure:**Expenditure arising from:

Superannuation allowances and gratuities, and other related expenditure, in respect of teachers and the widows, widowers, children and dependants of deceased teachers, and for premature retirement and compensation payments made to members of the Teachers' Pension Scheme and on behalf of their employers, the cost of paying the Department for Education to administer the scheme; and associated non-cash items.

Income arising from:

Receipts from employers and employees superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

**Teachers' Pension Scheme (England and Wales)** will account for this Estimate.

**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	15,111,929	-	9,516,940	-	24,628,869	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	15,111,929	-	9,516,940	-	24,628,869	-	-	-
<b>Total Spending in AME</b>								
		-	9,516,940				-	
<b>Total for Estimate</b>								
		-	9,516,940				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	9,516,940				-	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>3,921,859</b>	<b>-262,599</b>	<b>3,659,260</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	31,074,852	-6,445,983	24,628,869	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	-	-	31,074,852	-6,445,983	24,628,869	-	-	-
<b>Total Spending in AME</b>								
-	-	-	31,074,852	-6,445,983	24,628,869	-	-	-
<b>Total for Estimate</b>								
-	-	-	31,074,852	-6,445,983	24,628,869	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	31,074,852	-6,445,983	24,628,869	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>15,111,929</b>	<b>9,516,940</b>	<b>24,628,869</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-11,190,070</b>	<b>-9,779,539</b>	<b>-20,969,609</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-21,542,541	-9,489,079	-31,031,620
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,094	-20,088	-18,994
Increase (-) / Decrease (+) in creditors	-49,728	5,234	-44,494
Use of provisions	10,401,105	-275,606	10,125,499
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,921,859</b>	<b>-262,599</b>	<b>3,659,260</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	31,074,852
<i>Of which:</i>	
Increases in liability	21,720,800
Interest on scheme liability	9,310,820
Other expenditure	43,232
<i>Less:</i>	
Contributions received	-6,402,735
Transfers in	-20,155
Other income	-23,093
<b>Net Programme Costs</b>	<b>24,628,869</b>
<b>Total Net Operating Costs</b>	<b>24,628,869</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	24,628,869
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>24,628,869</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	24,628,869
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>24,628,869</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	<b>Revised Plans</b>
<b>Voted Resource AME</b>	<b>-6,445,983</b>
<i>Of which:</i>	
Programme	
Pensions	-6,445,983
<i>Of which:</i>	
A Pensions and associated payments	-6,445,983
Total Programme	<u>-6,445,983</u>
<b>Total Voted Resource Income</b>	<u><b>-6,445,983</b></u>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.





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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Jonathan Slater

Jonathan Slater has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
In the unlikely event of a default by the approved Additional Voluntary Contributions provider, the Scheme will guarantee pension payments. This guarantee does not apply to members who make payments to other institutions offering Free Standing AVCs.	47,100

# UK Atomic Energy Authority Pension Schemes

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase due to higher than previously forecast pension liabilities.	2,782,000		
<b>Total change in Resource AME (Voted)</b>	<b>2,782,000</b>		<b>2,782,000</b>
Revisions to the Net Cash Requirement reflect changes to resources as set out above. It also takes account of movements in debtors and creditors.	4,858,000		
<b>Total change in Net Cash Requirement</b>	<b>4,858,000</b>		<b>4,858,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,782,000	-	2,782,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,782,000	-	2,782,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>4,858,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by UK Atomic Energy Authority Pension Schemes on:

**Annually Managed Expenditure:**Expenditure arising from:

Payments of pensions etc. to members of the United Kingdom Atomic Energy Authority pensions schemes, related expenditure and non-cash items.

Income arising from:

Receipts of employees' and employers' contributions and inward transfers.

**Department for Business, Energy and Industrial Strategy** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	260,343	-	2,782	-	263,125	-	-	-	
<i>Of which:</i>									
A Pensions, transfer values, repayments of contributions									
-	260,343	-	2,782	-	263,125	-	-	-	
<b>Total Spending in AME</b>									
		-	2,782				-		
<b>Total for Estimate</b>									
		-	2,782				-		
<i>Of which:</i>									
<b>Voted Expenditure</b>									
		-	2,782				-		
<b>Non Voted Expenditure</b>									
		-	-				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>234,303</b>	<b>4,858</b>	<b>239,161</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	302,965	-39,840	263,125	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	-	-	302,965	-39,840	263,125	-	-	-
<b>Total Spending in AME</b>								
-	-	-	302,965	-39,840	263,125	-	-	-
<b>Total for Estimate</b>								
-	-	-	302,965	-39,840	263,125	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	302,965	-39,840	263,125	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>260,343</b>	<b>2,782</b>	<b>263,125</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-26,040</b>	<b>2,076</b>	<b>-23,964</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-300,300	-2,665	-302,965
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	10,000	10,000
Use of provisions	274,260	-5,259	269,001
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>234,303</b>	<b>4,858</b>	<b>239,161</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	Revised Plans
Gross Programme Costs	302,965
<i>Of which:</i>	
Increases in liability	80,227
Interest on scheme liability	222,738
Other expenditure	-
<i>Less:</i>	
Contributions received	-36,706
Transfers in	-2,757
Other income	-377
<b>Net Programme Costs</b>	<b>263,125</b>
<b>Total Net Operating Costs</b>	<b>263,125</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	263,125
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>263,125</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	263,125
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>263,125</b>



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**Part III: Note B - Analysis of Departmental Income**

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£'000

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	<b>Revised Plans</b>
<b>Voted Resource AME</b>	<b>-39,840</b>
<i>Of which:</i>	
Programme	
Pensions	-39,840
<i>Of which:</i>	
A Pensions, transfer values, repayments of contributions	-39,840
Total Programme	<u>-39,840</u>
<b>Total Voted Resource Income</b>	<u><b>-39,840</b></u>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Alex Chisholm

Alex Chisholm has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Ministry of Justice: Judicial Pensions Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Cash Items</b>			
Utilisation of Provision - Increase in Pension Payments (Subhead A).	4,824,000		
Decrease in expected contributions receivable (Subhead A).	2,000,000		
<b>Non Cash Items</b>			
Decrease in current service cost (voted) (Subhead A).		-2,832,000	
Utilisation of Pension - Increase in Pension Payments (Subhead A).		-4,824,000	
Reduction in Net Interest Cost (Subhead A).		-2,000,000	
Increase in Provision for Liabilities arising from the "McCloud" Case (Subhead A).	50,000,000		
Increase in Provision for Liabilities arising from the "O'Brien/Miller" Cases (Subhead A).	550,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>606,824,000</b>	<b>-9,656,000</b>	<b>597,168,000</b>
Increase in current service cost (non - voted) (Subhead B).	3,832,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>3,832,000</b>	<b>-</b>	<b>3,832,000</b>
As a result of the changes above.	6,824,000		
<b>Total change in Net Cash Requirement</b>	<b>6,824,000</b>	<b>-</b>	<b>6,824,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	597,168,000	3,832,000	601,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	597,168,000	3,832,000	601,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>6,824,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

**Annually Managed Expenditure:**Expenditure arising from:

Pensions etc, in respect of members of the Judicial Pension Scheme, and for other related services.

Income arising from:

Accruing Superannuation Liability Charges (ASLCs); and scheme members' pension contributions.

**Ministry of Justice: Judicial Pensions Scheme** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	247,313	-	597,168	-	844,481	-	-	-	
<i>Of which:</i>									
A Judicial Pension Scheme									
-	247,313	-	597,168	-	844,481	-	-	-	
<b>Non Voted Expenditure</b>									
-	107,558	-	3,832	-	111,390	-	-	-	
<i>Of which:</i>									
B Judicial Pension Scheme									
-	107,558	-	3,832	-	111,390	-	-	-	
<b>Total Spending in AME</b>									
		- 601,000							
<b>Total for Estimate</b>									
		- 601,000							
<i>Of which:</i>									
		- 597,168							
		- 3,832							

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>-76,569</b>	<b>6,824</b>	<b>-69,745</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	996,481	-152,000	844,481	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	-	-	996,481	-152,000	844,481	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	111,390	-	111,390	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	-	-	111,390	-	111,390	-	-	-
<b>Total Spending in AME</b>								
-	-	-	1,107,871	-152,000	955,871	-	-	-
<b>Total for Estimate</b>								
-	-	-	1,107,871	-152,000	955,871	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	996,481	-152,000	844,481	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	111,390	-	111,390	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>354,871</b>	<b>601,000</b>	<b>955,871</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-323,882</b>	<b>-590,344</b>	<b>-914,226</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-400,442	-595,168	-995,610
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	76,560	4,824	81,384
<b>Removal of non-voted budget items</b>	<b>-107,558</b>	<b>-3,832</b>	<b>-111,390</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-107,558	-3,832	-111,390
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-76,569</b>	<b>6,824</b>	<b>-69,745</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	1,107,871
<i>Of which:</i>	
Increases in liability	875,610
Interest on scheme liability	120,000
Other expenditure	112,261
<i>Less:</i>	
Contributions received	-152,000
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>955,871</b>
<b>Total Net Operating Costs</b>	<b>955,871</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	955,871
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>955,871</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	955,871
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>955,871</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-152,000</b>
<i>Of which:</i>	
Programme	
Pensions	-152,000
<i>Of which:</i>	
A: Judicial Pension Scheme	-152,000
Total Programme	<hr/> -152,000
<b>Total Voted Resource Income</b>	<hr/> <b>-152,000</b> <hr/>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Richard Heaton

Richard Heaton has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



# Cabinet Office: Civil Superannuation

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase to resource AME as a result of increases in current service cost and interest cost, £630m and settlement loss of £20m as a result of a large bulk transfer into the Civil Service Pension Scheme, offset by increased pension contributions of £300m. An expected past service cost to cover the impact of the McCloud legal judgement for transitional protection of £6bn has also been provided for.	6,350,087,000		
<b>Total change in Resource AME (Voted)</b>	<b>6,350,087,000</b>		<b>6,350,087,000</b>
Decrease to NCR as a result of increased contributions, £300m and the receipt of funds from large bulk transfers into the Civil Service Pension Scheme, £251m, offset by increased pension payments of £106m.		-444,827,000	
<b>Total change in Net Cash Requirement</b>		<b>-444,827,000</b>	<b>-444,827,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,350,087,000	-	6,350,087,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,350,087,000	-	6,350,087,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-444,827,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Cabinet Office: Civil Superannuation on:

**Annually Managed Expenditure:**Expenditure arising from:

the superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

**Cabinet Office** will account for this Estimate.



## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	9,084,216	-	6,350,087	-	15,434,303	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	9,084,216	-	6,350,087	-	15,434,303	-	-	-
<b>Total Spending in AME</b>								
		-	6,350,087					
<b>Total for Estimate</b>								
		-	6,350,087					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	6,350,087					
<b>Non Voted Expenditure</b>								
		-	-					
						£'000		

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	2,745,618	-444,827	2,300,791

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	19,720,762	-4,286,459	15,434,303	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	-	-	19,720,762	-4,286,459	15,434,303	-	-	-
<b>Total Spending in AME</b>								
-	-	-	19,720,762	-4,286,459	15,434,303	-	-	-
<b>Total for Estimate</b>								
-	-	-	19,720,762	-4,286,459	15,434,303	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	19,720,762	-4,286,459	15,434,303	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>9,084,216</b>	<b>6,350,087</b>	<b>15,434,303</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-6,338,598</b>	<b>-6,794,914</b>	<b>-13,133,512</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-12,804,760	-6,900,752	-19,705,512
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	6,466,162	105,838	6,572,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,745,618</b>	<b>-444,827</b>	<b>2,300,791</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	19,720,762
<i>Of which:</i>	
Increases in liability	13,489,512
Interest on scheme liability	6,216,000
Other expenditure	15,250
<i>Less:</i>	
Contributions received	-3,930,906
Transfers in	-288,205
Other income	-67,348
<b>Net Programme Costs</b>	<b>15,434,303</b>
<b>Total Net Operating Costs</b>	<b>15,434,303</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	15,434,303
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>15,434,303</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	15,434,303
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>15,434,303</b>

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**Part III: Note B - Analysis of Departmental Income**

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£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-4,286,459</b>
<i>Of which:</i>	
Programme	
Pensions	-4,286,459
<i>Of which:</i>	
A Civil superannuation	-4,286,459
Total Programme	<hr/> -4,286,459 <hr/>
<b>Total Voted Resource Income</b>	<hr/> <b>-4,286,459</b> <hr/>

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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2018-19.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** John Manzoni

John Manzoni has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.





# Royal Mail Statutory Pension Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
To increase the cash requirement due to a potential increase in retirements and lump sum payments following the transition of the administration.	10,000,000		
<b>Total change in Net Cash Requirement</b>	<b>10,000,000</b>		<b>10,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>10,000,000</b>		

Supplementary amounts required in the year ending 31 March 2019 for expenditure by Royal Mail Statutory Pension Scheme on:

**Annually Managed Expenditure:**Expenditure arising from:

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

**Cabinet Office** will account for this Estimate.

**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Total for Estimate</b>								
						-		
<i>Of which:</i>								
Voted Expenditure								
						-		
Non Voted Expenditure								
						-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>1,400,000</b>	<b>10,000</b>	<b>1,410,000</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,168,000	-	1,168,000	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	-	-	1,168,000	-	1,168,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	1,168,000	-	1,168,000	-	-	-
<b>Total for Estimate</b>								
-	-	-	1,168,000	-	1,168,000	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	1,168,000	-	1,168,000	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>1,168,000</b>	-	<b>1,168,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>232,000</b>	<b>10,000</b>	<b>242,000</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,168,000	-	-1,168,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,400,000	10,000	1,410,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,400,000</b>	<b>10,000</b>	<b>1,410,000</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	1,168,000
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	1,168,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>1,168,000</b>
<b>Total Net Operating Costs</b>	<b>1,168,000</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	1,168,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>1,168,000</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	1,168,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,168,000</b>



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## Part III: Note B - Analysis of Departmental Income

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No departmental income is expected in 2018-19.

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2018-19.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** John Manzoni

John Manzoni has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

